

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1517

S. P. 464

In Senate, April 7, 1975

Referred to the Committee on Energy. Sent down for concurrence and ordered printed.

HARRY N. STARBRANCH, Secretary

Presented by Senator Gahagan of Aroostook.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT Adjusting the Maine State Sales and Use Tax on Passenger
Motor Vehicles in Accordance with Engine Efficiency.

Be it enacted by the People of the State of Maine, as follows:

Sec. 1. 36 MRSA § 1766 is enacted to read:

§ 1766. Energy efficiency adjustment for certain motor vehicles

The tax imposed on passenger motor vehicles by chapters 211 to 225 shall be adjusted in accordance with the certified number of passenger miles per gallon attained by such passenger vehicle in accordance with regulations promulgated by the Tax Assessor under section 1901. The regulations shall provide that passenger motor vehicles which attain 120 passenger miles per gallon or greater shall have the tax diminished by 40%; that passenger motor vehicles which attain 100-119 passenger miles per gallon shall not be adjusted; that passenger motor vehicles which attain fewer than 80-99 passenger miles per gallon shall have the tax increased in the amount of 30%; and that passenger motor vehicles which attain fewer than 80 passenger miles per gallon shall have the tax increased in the amount of 60%; all in accordance with the regulations of the Tax Assessor.

The regulations shall include the requirement that manufacturers of passenger motor vehicles for sale in this state shall certify the number of miles per gallon attained by each vehicle sold in the state by such manufacturer according to the test standard then in use by the United States Environmental Protection Agency or such other test standard as is established as the state standard by regulation of the Tax Assessor which figure

shall be multiplied by the number of passengers which said vehicle can reasonably carry, but in no case shall said multiplier exceed 5.

Sec. 2. **Effective date.** This Act shall become effective January 1, 1976.

FISCAL NOTE

The passage of this Act would bring in additional sales tax revenue which cannot be determined and also would involve some administrative costs.

STATEMENT OF FACT

It is the purpose of this Act to encourage and reward the use of more efficient motor vehicles, thereby conserving energy and protecting the environment.