

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
108th LEGISLATURE  
FIRST REGULAR SESSION

(Filing No. H-201)

H.P. 243,  
COMMITTEE AMENDMENT "A" to / L.D. 316, Bill, AN  
ACT Relating to the Motor Vehicle Excise Tax.

Amend the Bill by striking out all of section 2 and  
inserting in its place the following:

'Sec. 2. 36 MRSA §1484, sub-§3, ¶C is repealed and the  
following enacted in its place:

C. If the motor vehicle is owned by a corporation or a  
partnership, the excise tax shall be paid to the municipality  
in which the registered or main office of that  
organization is located, except that if the organization  
has an additional permanent place, or places, of business  
where motor vehicles are customarily kept, the tax on  
these vehicles shall be paid to the municipality where  
such permanent place of business is located. The  
temporary location of an office and the stationing of  
vehicles in connection with a construction project of  
less than 24 months duration is not considered to  
constitute a permanent place of business. In the case  
of a foreign corporation or partnership not maintaining  
a place of business within the State, the excise tax shall  
be paid to the State.

If a municipality or motor vehicle owner feels the excise tax has been improperly levied under the authority of this paragraph, the owner or municipality may request a determination of this question by the State Tax Assessor. The State Tax Assessor's determination shall be binding on all parties. Any party may seek review of the determination in accordance with Rule 80B of the Maine Rules of Civil Procedure.

Statement of Fact

The purpose of this amendment is to require corporations and partnerships, whether involved in the construction business or not, to pay the excise tax on their vehicles in the place where their main office is located, unless one of their vehicles is customarily kept in another permanent business place and then the excise tax would be paid to that municipality. Foreign corporations or partnerships not maintaining a permanent place of business in Maine, would pay the excise tax to the State. The State Tax Assessor is authorized to resolve disputes.

Reported by the Committee on Taxation.

Reproduced and distributed under the direction of the Clerk of the House.

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