

# MAINE STATE LEGISLATURE

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

(Filing No. H-335)

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

Amend the Bill by striking out all of / <sup>section 2</sup> 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'Sec. 2. 36 MRSA §1484, sub-§3, ¶C, is repealed and  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 in the  
following manner.

(1) If <sup>it is</sup> a corporation or partnership other than  
one described in subparagraph (2), 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.

(2) In the case of corporations described in Title 35, section 2301, any excise taxes owed shall be paid to the municipality in which the registered or main office of that organization is located.

(3) 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 the Maine Rules of Civil Procedure, Rule 80-B.'

#### 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 vehicle is customarily kept in another permanent business place and then the excise tax would be paid to that municipality. Public

utility corporations involved in the operation of telephones, telegraphs, or the generation of gas and electricity, already being subject to special provisions regarding excise taxes, shall continue to pay excise taxes in the municipality where their main office is located. 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.  
5/16/77

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