

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 316

H. P. 243

House of Representatives, February 9, 1977

Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Higgins of Scarborough.

Cosponsors: Mr. Rideout of Mapleton, Mrs. Mitchell of Vassalboro and Mr. Devoe of Orono.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT Relating to the Motor Vehicle Excise Tax.

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

Sec. 1. 36 MRSA, § 1484, sub-§ 3, ¶ A, as last amended by PL 1967, c. 465, § 4, is further amended to read:

A. If the motor vehicle is owned by an individual resident of this State, ~~or a domestic corporation~~ the excise tax shall be paid in the place where the owner resides; the excise tax for motor vehicles owned by residents of the various Indian reservations shall be paid to the tribal clerks thereof.

Sec. 2. 36 MRSA § 1484, sub-§ 3, ¶ C is amended to read:

C. If the motor vehicle is owned by a partnership or a ~~foreign~~ corporation, the excise tax shall be paid in the place where the motor vehicle is customarily kept; or if there is no such customary place of keeping, to the State.

The first paragraph of paragraph C shall not apply to vehicles which are owned by a corporation engaged principally in the construction industry and which are temporarily housed in a municipality pursuant to a particular contract whose actual duration is 24 months or less. The excise tax on these vehicles shall be paid to the municipality in which the registered office of the corporation in this State is located. As used in this paragraph, "construction industry" means that industry consisting of employees and employers engaged in construction, demolition, repair or moving of buildings, roads, highways, bridges, streets, alleys, sewers, ditches, sewage dis-

posals plants, waterworks, airports and all other structures or works whether private or public on which construction work is performed.

STATEMENT OF FACT

The purpose of this bill is to have the excise tax on motor vehicles of corporations paid where these motor vehicles are kept.