

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1147

H. P. 953

House of Representatives, March 22, 1977

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

EDWIN H. PERT, Clerk

Presented by Mr. Dow of West Gardiner.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT to Revise the Excise Tax on Camper Trailers.

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

Sec. 1. 36 MRSA § 1481, sub-§ 1-A, as repealed and replaced by PL 1975, c. 252, § 16, is amended to read:

1-A. Camper trailer. "~~Camp~~ Camper trailer" shall mean:

A. A trailer or semitrailer of less than 32 feet in length primarily designed and constructed to provide temporary living quarters for recreational, camping, travel or other use.

B. A manufactured or homemade tent trailer, so called, which consists of a platform, shelf or box, with means of permanently or temporarily attaching a tent, used to provide temporary living quarters for recreational, camping, travel or other use.

Sec. 2. 36 MRSA § 1482, sub-§ 1, ¶ A-1, as enacted by PL 1965, c. 18, § 5, is repealed and the following enacted in its place:

A-1. Camper trailer. For the privilege of operating a camper trailer upon the public ways, each camper trailer so operated shall be subject to an excise tax as follows: A sum equal to 24 mills on each dollar of the maker's list price for the first or current year of model, 17½ mills for the 2nd year, 13½ mills for the 3rd year, 10 mills for the 4th year, 6½ mills for the 5th year and 4 mills for the 6th and succeeding years. The minimum tax for a camper trailer other than a tent trailer shall be \$15, for a tent trailer \$5.

STATEMENT OF FACT

This bill would provide for excise tax on camper trailers similar to the tax presently imposed on motor vehicles.