# MAINE STATE LEGISLATURE

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#### FIRST REGULAR SESSION

## ONE HUNDRED AND NINTH LEGISLATURE

# Legislative Document

No. 943

H. P. 763

House of Representatives, March 2, 1979 On Motion of Mrs. Post of Owl's Head, referred to the Committee on Taxation.

Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mrs. Mitchell of Vassalboro.

#### STATE OF MAINE

### IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-NINE

## AN ACT to Amend the Excise Tax on Certain Pickup Trucks.

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

**36 MRSA § 1482, sub-§ 1, ¶C, 4th sentence,** as amended by PL 1973, c. 588, § 7, is further amended to read:

The maximum tax on and after the 7th year of model for an automobile, or pickup truck whose gross weight shall at no time exceed 6,000 pounds, but not a bus or motorized home, shall be \$15.

#### STATEMENT OF FACT

Pickup trucks under gross weight of 6,000 pounds may be registered as noncommercial vehicles under a special provision of the motor vehicles law. Title 29, section 242. When so registered, the Bureau of Taxation is of the opinion that they should be treated as automobiles for the purposes of the limit on excise taxes. This bill confirms that practice and further provides that all pickups under 6,000 pounds gross weight, no matter how registered, be treated as autos for the purposes of the excise limit.