

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 1279

H. P. 1038

House of Representatives, March 16, 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 Miss Aloupis of Bangor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT to Establish Proration of Excise Taxes.

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

Sec. 1. 36 MRSA § 1482, sub-§ 1, ¶ C, as last amended by PL 1973, c. 588, §§ 7 and 8, is further amended by adding after the first paragraph the following:

The owner of a vehicle, other than an automobile, who excises the vehicle after March 1st of any vehicle registration period shall pay only the excise tax proper for a full year reduced by a fractional part thereof, the denominator of which is 12 and the numerator of which is the number of full months elapsed from March 1st to the first day of the full month following the actual excise date.

Sec. 2. 36 MRSA § 1482, sub-§ 2, as repealed and replaced by PL 1975, c. 765, § 18, is repealed and the following enacted in its place:

2. Refund. Any owner, who has paid the excise tax for a vehicle the active excised use of which is terminated before the annual excise period expires, shall be entitled to a refund in money in the amount determined by multiplying the full excise tax paid on the vehicle by a fraction the denominator of which is 12 and the numerator of which is the number of full months remaining before the scheduled excise termination. No refund shall be paid to the owner if he obtains a full credit, as provided in this section, for the excise tax paid.

Sec. 3. 36 MRSA § 1482, sub-§ 5, as last amended by PL 1977, c. 479, § 19, is further amended to read:

5. Credits. Any owner who has paid the excise or property tax for a vehicle the ownership of which is transferred, or which is subsequently totally lost by fire, theft or accident or which is subsequently totally junked or abandoned, ~~in the same calendar year or registration year~~ shall be entitled to a credit to the ~~maximum amount of the tax previously paid in such year or period for any one vehicle toward the tax for any number of vehicles, regardless of the number of transfers which may be required of him in the same calendar year or registration year which may be applied against the excise tax due on a replacement vehicle excised during the same registration year as the replaced vehicle.~~

- A. Such credit shall be allowed in any place in which the excise tax is payable.
- B. For each transfer made in the same calendar year or registration year the owner shall pay \$1 to the place in which the excise tax is payable.
- C. ~~From November 1st to the last day of February such credit shall not exceed ½ the amount of the maximum tax, except that for automobiles, during the last 4 months of the registration year, such credit shall not exceed ½ the maximum tax~~ **The amount of the credit shall be determined by multiplying the full excise tax paid on the replaced vehicle by a fraction the denominator of which is 12 and the numerator of which is the number of full months remaining before the scheduled excise termination.**
- D. ~~No portion of any excise tax once paid shall be repaid to any person by reason of the transfer of vehicle or discontinuance of the use of a vehicle~~
- E. For the purposes of this subsection the term, "owner" shall include the surviving spouse.

STATEMENT OF FACT

The purpose of this bill is to amend the excise tax law to base the amount of tax on the actual number of months that a vehicle is used by the owner.