

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 599

H. P. 533

House of Representatives, February 3, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Swazey of Bucksport.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

AN ACT Relating to the Excise Tax Transfer Fee and Excise Tax Maximum.

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

Sec. 1. 36 MRSA § 1482, sub-§ 1, ¶ C, last sentence, as amended by PL 1979, c. 136, is repealed as follows:

~~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~~

Sec. 2. 36 MRSA § 1482, sub-§ 5, ¶ B, as amended by PL 1973, c. 588, § 11, is further amended to read:

B. For each transfer made in the same calendar year or registration year the owner shall pay ~~\$1~~ \$3 to the place in which the excise tax is payable.

STATEMENT OF FACT

This bill would eliminate the \$15 excise tax maximum on and after the 7th year model for an automobile or pick-up truck. The removal of the maximum excise tax will provide for more equitable payment of the tax. More expensive vehicles, which do not depreciate in value as much as less expensive vehicles after 7 years, would generate a more proportionate amount of excise tax.

This bill would also increase the excise tax transfer fee from \$1 to \$3. The increase will more accurately reflect the amount of work and time municipal officials must devote to processing transfers. The Division of Motor Vehicles currently charges \$8 for registration transfers while municipalities may charge only \$1 and prepare most of the work for the Division of Motor Vehicles.