

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 736

H. P. 646

House of Representatives, February 9, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Theriault of Fort Kent.

STATE OF MAINE

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

AN ACT to Repeal Portions of the Excise Tax Law.

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

Sec. 1. 36 MRSA § 1484, sub-§ 3, ¶ A, as amended by PL 1979, c. 732, §§ 26 and 31, 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.

Sec. 2. 36 MRSA § 1484, sub-§ 3, ¶ C, sub-¶ (1), first sentence, as enacted by PL 1977, c. 244, § 2, is amended to read:

If it is a corporation or partnership other than one described in subparagraph (2), the excise tax shall be paid to the municipality in which the registered or main office of that organization is located ~~except that if the organization has an additional permanent place, or places, of business where motor vehicles are customarily kept, the tax on these vehicles shall be paid to the municipality where such permanent place of business is located~~

STATEMENT OF FACT

This bill amends the excise tax law by specifying that a domestic corporation pays the tax in the place where it resides, is registered or where the main office is

located and by having all taxes paid in that location even if the corporation has other places where vehicles are kept.