

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

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ONE HUNDRED AND TENTH LEGISLATURE

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**Legislative Document**

**No. 1178**

H. P. 990

House of Representatives, March 9, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Locke of Sebec.

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STATE OF MAINE

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

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**AN ACT Concerning Sales Tax on Vehicles Purchased in Foreign Jurisdictions.**

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

**36 MRS A § 1862-A** is enacted to read:

**§ 1862-A. Certain motor vehicles**

**Motor vehicles purchased at retail sale in a foreign country by a resident of the State, which are substantially used outside the State before being used or stored in the State, are subject to a prorated use tax. The amount of the tax shall be determined according to rules made by the State Tax Assessor. The rules shall be designed so that, in the case of a motor vehicle actually used outside the State for 6 months or more, there is no tax liability.**

STATEMENT OF FACT

This bill provides for a prorated use tax for motor vehicles which are purchased in a foreign country and substantially used outside the State before being brought into the State.