

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 1184

H. P. 996

House of Representatives, March 9, 1981

Submitted by the Department of Transportation pursuant to Joint Rule 24.

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

EDWIN H. PERT, Clerk

Presented by Representative Pearson of Old Town.

Cosponsors: Senator Emerson of Penobscot, Representative Ingraham of Houlton and Representative Hickey of Augusta.

STATE OF MAINE

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

AN ACT to Allow for the State's Collection of Aircraft Excise Taxes and to Reimburse these Funds.

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

36 MRSA § 1484, sub-§ 1, as amended by PL 1965, c. 195, § 1, is repealed and the following enacted in its place:

1. Aircraft. The excise tax on aircraft shall be paid to the Department of Transportation. The receipts from these excise tax payments shall be reimbursed by the Department of Transportation to the municipality where the aircraft is based except as follows.

A. If the aircraft is based at an airport owned by a county, the excise tax payments shall be reimbursed to the county.

B. If the aircraft is based at the Augusta State Airport, the excise tax payments shall be retained by the department.

C. The location where an aircraft shall be considered based is the location in Maine where it has been hangared, parked, tied down or moored the most nights during the 30-day period of active flying preceding payment of the excise tax. If the aircraft has not been based at a Maine location during the 30-day period of

active flying preceding payment, then the location where an aircraft shall be considered based is the location in Maine where it will be hangared, parked, tied down or moored the most nights during the 30-day period of active flying next following payment of the excise tax.

STATEMENT OF FACT

This bill allows consistency and uniformity in the registration process.

Aircraft owners are now able to pick and choose where they register their aircraft based on where it may be less expensive; also, because there are relatively few aircraft, tax collectors are not always aware of the proper application of the excise tax, aircraft values or the registration process. It is anticipated that any additional cost would be nominal since the excise taxes will be collected at the same time that the annual registration fees are collected.