

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 1235

H. P. 1025

House of Representatives, March 10, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Paul of Sanford.

STATE OF MAINE

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

AN ACT to Amend the Motor Vehicle Excise Tax Law to Provide for Certain Reimbursements.

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

36 MRSA § 1482, sub-§ 5, ¶ D is repealed and the following enacted in its place:

D. Any portion of an excise tax once paid shall be repaid to a person who, by reason of the transfer of a vehicle or vehicles or the discontinuance of the use of the vehicles, achieves a credit under this section which he does not use under this section. The repayment shall be made after the availability of the credit is lost.

STATEMENT OF FACT

This bill requires the reimbursement of excise tax credits created through the transfer of registrations. Presently, unless the credit is used, it is lost.