

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 1444

H. P. 1220

House of Representatives, March 23, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Michael of Auburn.

Cosponsor: Representative J. Mitchell of Freeport.

STATE OF MAINE

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

AN ACT to Tax Gas Guzzlers.

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

36 MRSA § 1482-A is enacted to read:

§ 1482-A. Gas guzzler tax

In addition to the tax imposed under section 1482, there is imposed upon the sale of a motor vehicle the following additional tax:

For vehicles of a model type	
with mileage rating of:	the tax is:
30 or more miles per gallon	0% of sale price
at least 25 miles per gallon but	1% of sale price
less than 30	
at least 20 miles per gallon but	1 1/2% of sale price
less than 25	
less than 20 miles per gallon	2% of the sale price

This tax applies only to motor vehicles sold after the effective date of this bill. It applies only in the year of the original sale and not to a subsequent resale. Miles per gallon for each model type is the final combined city-highway fuel economy figure established for each model type by the United States Environmental

**Protection Agency in compliance with the United States Energy Policy and Conservation Act of 1974, Public Law 94-163, section 503.**

**The tax provided by this section shall be paid by the dealer who sells the vehicle to the Secretary of State at the time of or before the sale of the vehicle. The Secretary of State shall pay 50% of the revenues collected under this section into the Maine Energy Resources Development Fund established under Title 5, section 5006. The remainder of revenues shall be paid to the General Fund.**

#### STATEMENT OF FACT

The purpose of this bill is to encourage the purchase of fuel efficient cars and thereby reduce Maine's dependence on imported petroleum.