

# MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE  
4

5 Legislative Document

No. 1244

6  
7 H.P. 887

House of Representatives, April 9, 1985

8 Reference to the Committee on Taxation suggested and ordered printed.

9 EDWIN H. PERT, Clerk

10 Presented by Representative Simpson of Casco.

11  
12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-FIVE  
16

17 AN ACT Concerning Registration and Excise Tax  
18 on Recreational Vehicles.  
19

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

22 36 MRSA §1482, sub-§1, ¶C, as amended by PL 1981,  
23 c. 107, §1, is repealed and the following enacted in  
24 its place.

25 C. For the privilege of operating a motor vehi-  
26 cle upon the public highways, each motor vehicle,  
27 other than a stock race car, to be so operated  
28 shall be subject to an excise tax as follows: A  
29 sum equal to 24 mills on each dollar of the  
30 maker's list price for the first or current year  
31 of model; 17 1/2 mills for the 2nd year; 13 1/2  
32 mills for the 3rd year; 10 mills for the 4th  
33 year; 6 1/2 mills for the 5th year; and 4 mills  
34 for the 6th and succeeding years. The minimum  
35 tax for a motor vehicle, other than a bicycle,  
36 with motor attached shall be \$5, for a bicycle

1 with motor attached, \$2.50. The excise tax on a  
2 stock race car shall be \$5. The maximum tax on a  
3 motor vehicle shall be \$600. On new registrations  
4 of automobiles, trucks and truck tractors, the  
5 excise tax payment shall be made prior to regis-  
6 tration and shall be for a one-year period from  
7 the date of registration.

8 STATEMENT OF FACT

9 This bill provides a cap on motor vehicle excise  
10 taxes of \$600. This change will make Maine law con-  
11 sistent with other states, such as Vermont, which  
12 have a cap and discourage the current practice of  
13 some people registering vehicles and paying taxes in  
14 another state to avoid Maine taxes. This is an espe-  
15 cially serious problem with recreational vehicles.

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