

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)

(EMERGENCY)
SECOND REGULAR SESSION

ONE HUNDRED AND TWELFTH LEGISLATURE

Legislative Document

No. 1705

H.P. 1200

House of Representatives, December 20, 1985

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26.

Received by the Clerk of the House on December 20, 1985. Referred to the Committee on Taxation and 1,600 ordered printed pursuant to Joint Rule 14.

EDWIN H. PERT, Clerk

Presented by Speaker Martin of Eagle Lake.

Cosponsored by Senator Dow of Kennebec, Representative Moholland of Princeton and Representative McPherson of Eliot.

STATE OF MAINE

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

AN ACT Relating to the Enforcement of the
United States Heavy Vehicle Use Tax.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, federal law requires that the states enforce either the United States Heavy Vehicle Use Tax or face the loss of up to 25% of their interstate highway funds; and

Whereas, many truckers subject to the tax either are not aware of their liability or will not receive the necessary documentation from the United States Internal Revenue Service in time to register their vehicles; and

Whereas, the State must deny registration in those cases where the United States Heavy Vehicle Use

1 Tax has not been paid unless a formal suspension file
2 is established; and

3 Whereas, the federal requirements for state en-
4 forcement of the United States Heavy Vehicle Use Tax
5 became effective on October 1, 1985; and

6 Whereas, in the judgment of the Legislature,
7 these facts create an emergency within the meaning of
8 the Constitution of Maine and require the following
9 legislation as immediately necessary for the preser-
10 vation of the public peace, health and safety; now,
11 therefore,

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

14 Sec. 1. 29 MRSA §246, 3rd ¶ from the end, as en-
15 acted by PL 1983, c. 94, Pt. B, §10, is amended to
16 read:

17 After September 30, 1984, Except as provided by
18 26 Code of Federal Regulations, Section
19 41.6001-2(b)(3), effective May 23, 1985, no registra-
20 tion certificate may be issued for any heavy vehicle
21 subject to the use tax imposed by the United States
22 Internal Revenue Code of 1954, Section 4481, until
23 the applicant has presented proof of payment, in such
24 form as may be prescribed by the Secretary of the
25 United States Treasury, of the use tax imposed by the
26 United States Internal Revenue Code of 1954, Section
27 4481.

28 Sec. 2. 29 MRSA §246, as amended by PL 1985, c.
29 506, Pt. A, §53, is further amended by adding before
30 the 2nd paragraph from the end a new paragraph to
31 read:

32 The Secretary of State shall promulgate such
33 rules as he deems necessary to implement this sec-
34 tion, and shall keep such records and issue such evi-
35 dence as he deems necessary to comply with 26 Code of
36 Federal Regulations, Part 41, revised as of May 23,
37 1985, and the United States Internal Revenue Code of
38 1954, Sections 4481, 4482 and 4483. Pursuant to
39 rule, the Secretary of State may provide owners of

1 vehicles with certification that their vehicles qual-
2 ify for exemptions of the United States Heavy Vehicle
3 Use Tax under 26 Code of Federal Regulations, Section
4 41.4483.3(g) or Section 41.4483-6(b), revised as of
5 May 23, 1985.

6 Sec. 3. 29 MRSA §2241, sub-§1, ¶M is enacted to
7 read:

8 M. Has failed to provide, pursuant to section
9 246, proof of payment of the use tax imposed by
10 the United States Internal Revenue Code of 1954,
11 Section 4481, within time periods established by
12 federal statute and regulations promulgated pur-
13 suant to federal statute.

14 **Emergency clause.** In view of the emergency cited
15 in the preamble, this Act shall take effect when ap-
16 proved.

1

STATEMENT OF FACT

2 The purpose of this bill is to provide a means
3 for owners of vehicles used either exclusively for
4 the transport of forest products from the harvest
5 site to place of processing or used primarily for the
6 transport of agricultural produce and operated on
7 public highways no more than 7,500 miles per year to
8 claim applicable deductions or exemptions from the
9 United States Heavy Vehicle Use Tax.

10 This bill also provides a method by which the
11 Secretary of State may suspend the registration of
12 any vehicle subject to the United States Heavy Vehi-
13 cle Use Tax without hearing when that tax has not
14 been paid as prescribed. The United States Internal
15 Revenue Service rules, with respect to the United
16 States Heavy Vehicle Use Tax, provide that a state
17 must either deny registrations for vehicles on which
18 the federal tax has not been paid or, alternatively,
19 a state may establish a "suspension file." If a
20 state opts to establish a suspension file, a vehicle
21 may be registered without proof of payment, but that
22 proof must be provided within 4 months or the state
23 must suspend the vehicle's registration.

24

5257121185