

MAINE STATE LEGISLATURE

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1 (New Draft of H.P. 1202, L.D. 1709)
2 SECOND REGULAR SESSION
3

4 ONE HUNDRED AND TWELFTH LEGISLATURE
5

6 Legislative Document

No. 2324

7
8 H.P. 1647

House of Representatives, April 4, 1986

9 Reported by Representative Cashman from the Committee on Taxation
10 and printed under Joint Rule 2. Original bill sponsored by Representative
Lacroix of Oakland.

11 EDWIN H. PERT, Clerk

12
13 STATE OF MAINE
14

15 IN THE YEAR OF OUR LORD
16 NINETEEN HUNDRED AND EIGHTY-SIX
17

18 AN ACT Relating to Place of Payment of Motor
19 Vehicle Excise Tax on Leased Vehicles.
20

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

23 Sec. 1. 36 MRSA §1484, sub-§3, ¶D is enacted to
24 read:

25 D. Notwithstanding other provisions of this sub-
26 section, if a motor vehicle is leased for a peri-
27 od of one month or longer, the excise tax shall
28 be paid in the place where it would be paid if
29 the lessee were the owner.

30 Sec. 2. 36 MRSA §1484, sub-§4, as amended by PL
31 1969, c. 498, §17, is amended to read:

32 4. When paid to State. When an excise tax is to
33 be paid to the State under this section, it shall be
34 paid to the Treasurer of State in the case of air-

1 craft and to the Secretary of State in the case of
2 motor vehicles and deposited in the General Fund.

3 FISCAL NOTE

4 It is estimated that this bill will result in the
5 following effect on revenues.

	<u>1986-87</u>
7 General Fund	\$122,230
8 Highway Fund	(122,230)

9 STATEMENT OF FACT

10 This amendment provides that the bill will not
11 apply to short-term leases of less than a month and
12 removes the specification of who must make the pay-
13 ment in order to comply with current practices.

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