

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

No. 166

S.P. 80

In Senate, February 3, 1987

Reference to the Committee on Taxation suggested and ordered printed.

JOY J. O'BRIEN, Secretary of the Senate  
Presented by Senator TWITCHELL of Oxford.

STATE OF MAINE

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

AN ACT Relating to the Base for the State  
Excise Tax under the Motor Vehicle  
Laws.

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

36 MRSA §1482, sub-§1, ¶C, as amended by PL 1985, c. 735, §§5 and 7, is further amended to read:

C. For the privilege of operating a motor vehicle upon the public ways, each motor vehicle, other than a stock race car, to be so operated shall be subject to such excise tax as follows: A sum equal to 24 mills on each dollar of the maker's list price for the first or current year of model, 17 1/2 mills for the 2nd year, 13 1/2 mills for the 3rd year, 10 mills for the 4th

1 year, 6 1/2 mills for the 5th year and 4 mills  
2 for the 6th and succeeding years. On new motor  
3 vehicles submitted for a first time registration,  
4 the owner may submit satisfactory evidence of the  
5 purchase price and that price shall be the basis  
6 for the excise tax for the life of that vehicle.  
7 A cap on the excise tax of \$1,500 shall apply.  
8 The minimum tax for a motor vehicle other than  
9 bicycle with motor attached shall be \$5, for bi-  
10 cycle with motor attached, \$2.50. The excise tax  
11 on a stock race car shall be \$5.

12 (2) On new registrations of automobiles,  
13 trucks and truck tractors, the excise tax  
14 payment shall be made prior to registration  
15 and shall be for a one-year period from the  
16 date of registration.

17 (4) Vehicles which are being registered un-  
18 der the International Registration Plan  
19 shall be subject to an excise tax determined  
20 on a monthly proration basis if their regis-  
21 tration period is less than 12 months.

22 STATEMENT OF FACT

23 The State's excise tax, based on the manufactur-  
24 er's list price, results in a tax of hundreds of dol-  
25 lars higher than if the excise tax were based on the  
26 value used for sales tax, which is the purchase  
27 price. This bill applies only to future registrations  
28 coming into the system.

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