

MAINE STATE LEGISLATURE

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1 1981, c. 706, §18, is further amended to read:

2 5. Vehicle. "Vehicle" means a motor vehicle,
3 mobile home, camper trailer, cargo trailer,
4 heavier-than-air aircraft or lighter-than-air
5 aircraft. "Vehicle" shall not include any snowmobiles
6 as defined in Title 12, section 1971.

7 Sec. 3. 36 MRSA §1482, sub-§1, ¶C, as amended
8 by PL 1985, c. 735, §§5 and 7, is further amended to
9 read:

10 C. For the privilege of operating a motor vehicle
11 or cargo trailer upon the public ways, each motor
12 vehicle or cargo trailer, other than a stock race
13 car, to be so operated shall be subject to such
14 excise tax as follows: A sum equal to 24 mills on
15 each dollar of the maker's list price for the
16 first or current year of model, 17 1/2 mills for
17 the 2nd year, 13 1/2 mills for the 3rd year, 10
18 mills for the 4th year, 6 1/2 mills for the 5th
19 year and 4 mills for the 6th and succeeding
20 years. The minimum tax for a cargo trailer, motor
21 vehicle other than bicycle with motor attached
22 shall be \$5, for bicycle with motor attached,
23 \$2.50. The excise tax on a stock race car shall
24 be \$5.

25 (2) On new registrations of automobiles,
26 cargo trailers, trucks and truck tractors,
27 the excise tax payment shall be made prior to
28 registration and shall be for a one-year
29 period from the date of registration.

30 (4) Vehicles which are being registered
31 under the International Registration Plan
32 shall be subject to an excise tax determined
33 on a monthly proration basis if their
34 registration period is less than 12 months.

35 Sec. 4. 36 MRSA §1482, sub-§5, ¶C, as amended
36 by PL 1979, c. 666, §38, is further amended to read:

37 C. From November 1st to the last day of February
38 such credit shall not exceed 1/2 the amount of the
39 maximum tax, except that for automobiles, cargo

1 trailers, trucks and truck tractors, during the
2 last 4 months of the registration year, such
3 credit shall not exceed 1/2 the maximum tax.

4 Sec. 5. 36 MRSA §1484, sub-§3, ¶C, as amended
5 by PL 1987, c. 141, Pt. B, §34, and c. 497, §14, is
6 repealed and the following enacted in its place:

7 C. If the motor vehicle or cargo trailer is owned
8 by a corporation or a partnership, the excise tax
9 shall be paid in the following manner.

10 (1) If the owner is a corporation or
11 partnership other than one described in
12 subparagraph (2), the excise tax shall be
13 paid to the place in which the registered or
14 main office of that organization is located,
15 except that if the organization has an
16 additional permanent place or places of
17 business where motor vehicles or cargo
18 trailers are customarily kept, the tax on
19 these vehicles shall be paid to the place
20 where such permanent place of business is
21 located. The temporary location of an office
22 and the stationing of vehicles in connection
23 with a construction project of less than 24
24 months duration is not considered to
25 constitute a permanent place of business. In
26 the case of a foreign corporation or
27 partnership not maintaining a place of
28 business within the State, the excise tax
29 shall be paid to the State.

30 (2) In the case of corporations described in
31 Title 35-A, sections 2101 to 2104, any excise
32 taxes owed shall be paid to the place in
33 which the registered or main office of that
34 organization is located.

35 (3) If a municipality, county or owner of a
36 motor vehicle or cargo trailer believes that
37 the excise tax has been improperly levied
38 under the authority of this paragraph, the
39 owner, county or municipality may request
40 within 3 years from the date of an excise tax
41 levy a determination of this question by the
42 State

1 Tax Assessor. The State Tax Assessor's
2 determination is limited to the same 3-year
3 period and shall be binding on all parties.
4 Any party may seek review of the
5 determination in accordance with the Maine
6 Rules of Civil Procedure, Rule 80-C. Upon
7 notification by the State Tax Assessor of a
8 determination made under this section, any
9 municipality or county which has incorrectly
10 accepted excise tax money, within 30 days of
11 that determination, shall pay the money,
12 together with interest at the maximum rate
13 determined by the Treasurer of State,
14 pursuant to section 505, to the municipality
15 or county named in the determination as the
16 proper place of payment.

17 Sec. 6. 36 MRSA §1484, sub-§4, as amended by PL
18 1985, c. 793, §2, is further amended to read:

19 4. When paid to State. When an excise tax is to
20 be paid to the State under this section, it shall be
21 paid to the Treasurer of State in the case of aircraft
22 and to the Secretary of State in the case of motor
23 vehicles or cargo trailers and deposited in the
24 General Fund.

25 STATEMENT OF FACT

26 This bill provides that cargo trailers shall be
27 subject to an excise tax, rather than the current
28 personal property tax, in order that the tax will be
29 uniformly imposed and enforced throughout the State.

30 Section 1 removes from law the provision which
31 regulated the place of property tax payment for cargo
32 trailers.

33 Section 2 includes cargo trailer in the definition
34 of vehicle in order to make clear, pursuant to the
35 Maine Revised Statutes, Title 36, section 1485, that a
36 cargo trailer is exempt from the personal property tax.

37 Sections 3 to 6 provide that the tax rate and

1 terms of tax payment for cargo trailers shall be the
2 same as for motor vehicles.

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