MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 1091

H.P. 779

House of Representatives, April 11, 1989

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative PARADIS of Frenchville.

Cosponsored by Representative KILKELLY of Wiscasset, Representative MAHANY of Easton and Representative GRAHAM of Houlton.

STATE OF MAINE

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

An Act to Provide a More Accurate Basis for Excise Tax.



3 Sec. 36 MRSA §1482, sub-§1, ¶C, as amended by PL 1985, c. 735, \$\$5 and 7, is further amended to read: 5 For the privilege of operating a motor vehicle upon the 7 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 11 year, 10 mills for the 4th year, 6 1/2 mills for the 5th 13 year and 4 mills for the 6th and succeeding years. The minimum tax for a motor vehicle other than bicycle with motor attached shall be \$5, for bicycle with motor attached, 15 \$2.50. The excise tax on a stock race car shall be \$5. 17 On new registrations of automobiles, trucks and 19 truck tractors, the excise tax payment shall be made prior to registration and shall be for a one-year period from the date of registration. 21 23 Vehicles which are being registered under the (4)International Registration Plan shall be subject to an excise tax determined on a monthly proration basis if 25 their registration period is less than 12 months. 27 To assist the municipality in determining the full maker's list price of a motor vehicle purchased from a motor vehicle 29 dealer after December 31, 1989, the owner of the motor vehicle shall present, at the time the tax is to be paid, 31 dealer documentation of any optional equipment that affects the value of that vehicle. No receipt for payment of the 33 excise tax under section 1488 may be issued until the documentation required by this paragraph is presented. 35 37 STATEMENT OF FACT 39 41 This bill requires that persons paying excise tax present dealer documentation of the vehicle's optional equipment before a

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

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for the

tax

shall be issued.

municipalities to assess the vehicle's value more accurately.

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