

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

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Legislative Document

No. 1459

S.P. 555

In Senate, April 11, 1991

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator THERIAULT of Aroostook  
Cosponsored by Representative PARADIS of Frenchville, Representative MARTIN of Van  
Buren and Speaker MARTIN of Eagle Lake.

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STATE OF MAINE

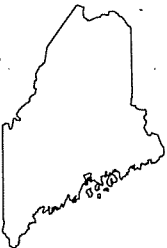
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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY-ONE

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An Act to Standardize the Excise Tax on Large Trucks.

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

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

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

18 (2) (1) On new registrations of automobiles, trucks  
20 and truck tractors, the excise tax payment shall must  
22 be made prior to registration and shall must be for a  
one-year period from the date of registration.

24 (4) (2) Vehicles which that are being registered under  
26 the International Registration Plan shall be are  
28 subject to an excise tax determined on a monthly  
proration basis if their registration period is less  
than 12 months.

30 Sec. 2. 36 MRSA §1482, sub-§4 is repealed and the following  
32 enacted in its place:

34 4. Approved list price. The approved list price of a  
vehicle must be obtained from sources approved by the State Tax  
Assessor.

36 A. For all vehicles except trucks, 5 tons or larger, the  
38 approved list price is the maker's list price, when the  
40 maker's list price of a vehicle is not readily obtainable,  
the State Tax Assessor shall prescribe the list price to be  
used or the manner in which the list price is determined.

42 B. For trucks 5 tons or larger, the State Tax Assessor  
44 shall develop an approved list price that reflects the  
market value of these vehicles based on actual sales.

#### 48 STATEMENT OF FACT

50 This bill establishes a new method of determining the list  
52 price of trucks 5 tons or larger for excise tax purposes. The  
maker's list price, currently used does not reflect the true  
sales value of these vehicles.