

# MAINE STATE LEGISLATURE

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# 116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

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Legislative Document

No. 451

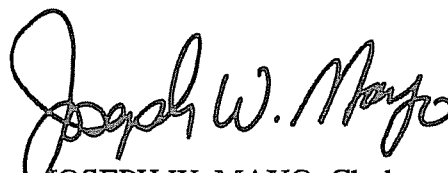
H.P. 348

House of Representatives, February 11, 1993

**An Act to Require a Public Utilities Corporation to Pay Excise Tax on a  
Utilities Vehicle in the Town in Which the Utilities Vehicle Is  
Headquartered.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative ZIRNKILTON of Mount Desert.

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

2  
3 Sec. 1. 36 MRSA §1484, sub-§3, ¶C, as repealed and replaced by  
4 PL 1987, c. 769, Pt. A, §152, is amended to read:

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

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

26  
27 ~~(2) --- In the case of corporations described in Title~~  
28 ~~35-A, sections 2101 to 2104, any excise taxes owed~~  
29 ~~shall be paid to the place in which the registered or~~  
30 ~~main office of that organization is located.~~

32 (3) If a municipality, county or motor vehicle owner  
33 feels the excise tax has been improperly levied under  
34 the authority of this paragraph, the owner, county or  
35 municipality may request within 3 years from the date  
36 of an excise tax levy a determination of this question  
37 by the State Tax Assessor. The State Tax Assessor's  
38 determination is limited to the same 3-year period and  
39 shall be is binding on all parties. Any party may seek  
40 review of the determination in accordance with the  
41 Maine Rules of Civil Procedure, Rule 80-C. Upon  
42 notification by the State Tax Assessor of a  
43 determination made under this section, any municipality  
44 or county which ~~that~~ has incorrectly accepted excise  
45 tax money, within 30 days of that determination, shall  
46 pay the money, together with interest at the maximum  
47 rate determined by the Treasurer of State, pursuant to  
48 section 505, to the municipality or county named in the  
49 determination as the proper place of payment.  
50

## STATEMENT OF FACT

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4 This bill requires public utilities corporations to pay  
excise tax on utilities vehicles to the town where the vehicles  
are customarily headquartered.