

# MAINE STATE LEGISLATURE

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# 117th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1995

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Legislative Document

No. 653

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H.P. 472

House of Representatives, February 28, 1995

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**An Act to Amend the Excise Tax Charged on Commercial Vehicles.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative BAILEY of Township 27.  
Cosponsored by Representatives: BUNKER of Kossuth Township, CAMERON of Rumford,  
CLARK of Millinocket, GREENLAW of Standish, JOY of Crystal, KNEELAND of Easton,  
MURPHY of Berwick, PLOWMAN of Hampden, REED of Dexter, TUFTS of Stockton  
Springs.

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

**Sec. 1. 36 MRSA §1482, sub-§1, ¶C**, as amended by PL 1993, c. 297, Pt. B, §6 and affected by §7, is further amended to read:

C. For the privilege of operating a motor vehicle or camper trailer on the public ways, each motor vehicle, other than a stock race car, or each camper trailer to be so operated is subject to excise tax as follows, except as specified in subparagraph (3): 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 year, 6 1/2 mills for the 5th year and 4 mills for the 6th and succeeding years. The minimum tax is \$5 for a motor vehicle other than a bicycle with motor attached, \$2.50 for a bicycle with motor attached, \$15 for a camper trailer other than a tent trailer and \$5 for a tent trailer. The excise tax on a stock race car is \$5.

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

(2) Vehicles registered under the International Registration Plan are subject to an excise tax determined on a monthly proration basis if their registration period is less than 12 months.

(3) The amount of excise tax due for commercial vehicles with a gross vehicle weight rating, as defined in Title 29-A, section 2351, subsection 3, of more than 10,000 pounds and for special mobile equipment, as defined in Title 29-A, section 101, subsection 70, is based on the purchase price, rather than on the maker's list price.

For motor vehicles being registered in the International Registration Plan, the excise tax must be prorated for the number of months in the registration. If the registration period is for more than 12 months, for the number of months in excess of 12 the next mill rate is used.

**STATEMENT OF FACT**

This bill bases the excise tax paid on a commercial vehicle on the purchase price of the vehicle rather than on the maker's list price.