

# MAINE STATE LEGISLATURE

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# 117th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1995

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Legislative Document

No. 809

H.P. 599

House of Representatives, March 14, 1995

**An Act Regarding the Payment of Excise Taxes on Leased Motor Vehicles Registered in One Municipality and Garaged in Another Municipality.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative PLOWMAN of Hampden.  
Cosponsored by Representatives: BUNKER of Kossuth Township, CAMPBELL of Holden, CHICK of Lebanon, CROSS of Dover-Foxcroft, DEXTER of Kingfield, DRISCOLL of Calais, FARNUM of South Berwick, HARTNETT of Freeport, MADORE of Augusta, ROBICHAUD of Caribou, STROUT of Corinth, YACKOBITZ of Hermon, Senators: FAIRCLOTH of Penobscot, STEVENS of Androscoggin.

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

4 **Sec. 1. 36 MRSA §1484, sub-§3, ¶D**, as enacted by PL 1985, c.  
793, §1, is amended to read:

6 D. Notwithstanding other provisions of this subsection, if  
8 a motor vehicle is leased for a period of one month or  
longer, ~~the excise tax shall be paid in the place where it~~  
10 ~~would be paid if the lessee were the owner~~ the lessee may  
elect to pay the excise tax to either the municipality where  
12 the motor vehicle is registered, if registered in this  
State, or to the municipality where it is garaged.

14  
16 **STATEMENT OF FACT**

18 Currently, a lessee of a motor vehicle must pay the excise  
tax in the municipality where the lessee resides. This bill  
allows the lessee to elect whether to pay the tax where the  
20 vehicle is garaged or to pay it to the municipality in which it  
is registered, if registered in this State.