

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 107

H.P. 82

House of Representatives, January 9, 1997

**An Act to Require Public Utilities to Pay Excise Tax on Motor Vehicles
to the Town in Which the Motor Vehicle is Permanently Stationed.**

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 PINKHAM of Lamoine.
Cosponsored by Representatives: HONEY of Boothbay, PERKINS of Penobscot, WHEELER
of Bridgewater, Senator: RUHLIN of Penobscot.

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

Sec. 1. 36 MRSA §1484, sub-§3, ¶C, as repealed and replaced by PL 1987, c. 769, Pt.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

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

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

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

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

SUMMARY

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Current law requires public utilities to pay the excise tax levied on their motor vehicles to the place where the utility is registered or where the utility's main office is located.

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This bill repeals that provision so that utilities are required to pay the excise tax to the place where the motor vehicle is permanently stationed.

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