

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

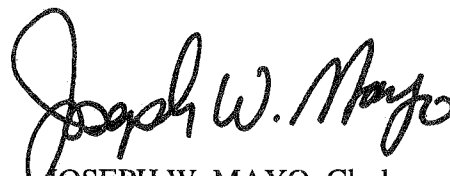
No. 275

H.P. 211

House of Representatives, January 21, 1997

An Act to Allow Property Tax Credit to Lessees of Motor Vehicles.

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative TRIPP of Topsham.
Cosponsored by Representatives: GAGNON of Waterville, KONTOS of Windham,
PINKHAM of Lamoine, SPEAR of Nobleboro, WINSOR of Norway, DESMOND of Mapleton.

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

2
3 Sec. 1. 36 MRSA §1482, sub-§5, as amended by PL 1987, c. 79,
4 §§6 and 7, is further amended to read:

6 5. Credits. Any owner or lessee who has paid the excise or
7 property tax for a vehicle the ownership of which is transferred,
8 or ~~which that~~ is subsequently totally lost by fire, theft or
9 accident or ~~which that~~ is subsequently totally junked or
10 abandoned, in the same calendar year or registration year, shall
11 be is entitled to a credit to the maximum amount of the tax
12 previously paid in ~~sueh that~~ year or period for any one vehicle
13 toward the tax for any number of vehicles, regardless of the
14 number of transfers ~~which that~~ may be required of ~~him~~ the owner
15 or lessee in the same calendar year or registration year.

16 A. ~~Sueh~~ The credit shall ~~must~~ be allowed given in any place
17 in which the excise tax is payable.

18 B. For each transfer made in the same calendar year or
19 registration year, the owner shall pay \$3 to the place in
20 which the excise tax is payable.

21 C. From November 1st to the last day of February ~~sueh the~~
22 credit shall ~~may~~ not exceed 1/2 the amount of the maximum
23 tax, except that for automobiles, trucks and truck tractors,
24 during the last 4 months of the registration year, ~~sueh the~~
25 credit shall ~~may~~ not exceed 1/2 the maximum tax.

26 D. No portion of any excise tax once paid shall ~~may~~ be
27 repaid to any person by reason of the transfer of vehicles
28 or discontinuance of the use of a vehicle.

29 E. For the purposes of this subsection, the term, "owner"
30 shall ~~include~~ includes the surviving spouse.

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40 SUMMARY
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42 Current law allows the owner of a vehicle that is sold or
43 transferred a credit towards the property tax paid to register
44 the vehicle if the transfer or sale occurs during the same
45 registration year. This bill extends the same credit to persons
46 who lease vehicles.