

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document


No. 433

H.P. 311

House of Representatives, January 23, 1997

**An Act to Clarify the Appointment of Deputy Excise Tax Collectors and
Facilitate the Collection of Excise Tax.**

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative BELANGER of Wallagrass.
Cosponsored by Senator KIEFFER of Aroostook and
Representatives: BARTH of Bethel, CAMPBELL of Holden, CARLETON of Wells,
KNEELAND of Easton, MAYO of Bath, VIGUE of Winslow, Senator: PARADIS of
Aroostook.

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

4 **Sec. 1. 29-A MRSA §409, sub-§5,** as enacted by PL 1993, c. 683,
Pt. A, §2 and affected by Pt. B, §5, is amended to read:

6 **5. Other taxes.** A motor vehicle, mobile home, camp trailer
7 or truck camper may not be registered until the excise tax or
8 personal property tax or real estate tax has been paid in
accordance with Title 36, sections 551, 602, 1482 and 1484.

10 The Secretary of State, upon notification by the municipal tax
12 collector, shall suspend the registration of any vehicle for
14 nonpayment of the excise tax resulting from payment made with a
dishonored check or other worthless instrument. The notification
16 must include a copy of the dishonored check or other worthless
instrument.

18 **Sec. 2. 36 MRSA §1487, sub-§1,** as amended by PL 1967, c. 23,
is further amended to read:

20 **1. Municipal tax collector.** In the case of municipalities,
22 or a municipally owned airport or seaplane base, the municipal
tax collector or such other person as designated by the
24 municipality may designate shall collect such the excise tax and
shall deposit the money received with the municipal treasurer
26 monthly. The person so designated may appoint, in writing, one
or more qualified persons as deputy or assistant tax collectors.

28 A. Such The collector shall report to the municipal
30 officers at the end of the municipal year, showing the total
amount of excise tax collected by ~~him~~ the collector and the
32 amounts applying to each year.

34
36 **SUMMARY**

38 The bill authorizes the Secretary of State to suspend a
40 motor vehicle registration for nonpayment of excise tax resulting
from payment made with a dishonored check or other worthless
42 instrument. Currently, if the municipal excise tax is paid with
a dishonored check and the vehicle is registered, the
44 municipality has no enforcement mechanism.

46 This bill also clarifies the authority of municipal tax
collectors to appoint deputy or assistant tax collectors.