

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 1222

S.P. 363

In Senate, February 25, 1997

**An Act to Provide Equity in the Laws Regarding the Excise Tax Levied
on Pickup Trucks.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator RUHLIN of Penobscot.
Cosponsored by Representatives: AHEARNE of Madawaska, BUCK of Yarmouth, JONES of
Bar Harbor, POVICH of Ellsworth, SAMSON of Jay.

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

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Sec. 1. 36 MRSA §1482, sub-§1, ¶C, as amended by PL 1995, c. 645, Pt. B, §23 and affected by §24, 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 subparagraphs (3) and (4): 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) For commercial vehicles manufactured in model year 1996 and after, the amount of excise tax due for commercial vehicles, as defined in Title 29-A, section 101, subsection 17, paragraph A and for special mobile equipment, as defined in Title 29-A, section 101, subsection 70, is based on the purchase price in the original year of title rather than on the list price. Verification of purchase price for the application of excise tax is determined by the initial bill of sale or the state sales tax document provided at point of purchase. The initial bill of sale is that issued by the dealer to the initial purchaser of a new vehicle.

(4) For pickup trucks manufactured in model year 1996 and after, the amount of excise tax due for pickup trucks, as defined in Title 29-A, section 101, subsection 55 is based on the purchase price in the original year of title rather than on the list price. Verification of purchase price for the application of

2 excise tax is determined by the initial bill of sale or
3 the state sales tax document provided at point of
4 purchase. The initial bill of sale is that issued by
5 the dealer to the initial purchaser of a new vehicle.

6 For motor vehicles being registered pursuant to Title 29-A,
7 section 405, subsection 1, paragraph C, the excise tax must
8 be prorated for the number of months in the registration.

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SUMMARY

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13 This bill changes the method used to determine the excise
14 tax due on pickup trucks based on the purchase price of the
 vehicle rather than on the maker's list price.