

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document


No. 1249

H.P. 906

House of Representatives, February 25, 1997

An Act to Assess Excise Tax on Snowmobiles and All-terrain Vehicles.

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative POVICH of Ellsworth. (By Request)

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

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4 **Sec. 1. 36 MRSA §1481, sub-§5**, as amended by PL 1981, c. 706,
§18, is further amended to read:

6 **5. Vehicle.** "Vehicle" means a motor vehicle, mobile home,
camper trailer, snowmobile, ATV, heavier-than-air aircraft or
8 lighter-than-air aircraft. "Vehicle" shall not include any
snowmobiles as defined in Title 12, section 1971.

10 **Sec. 2. 36 MRSA §1481, sub-§§8 and 9** are enacted to read:

12 **8. ATV.** "ATV" has the same meaning as in Title 12, section
14 7851, subsection 1.

16 **9. Snowmobile.** "Snowmobile" has the same meaning as in
18 Title 12, section 7821, subsection 5.

20 **Sec. 3. 36 MRSA §1482, sub-§1, ¶E** is enacted to read:

22 E. For the privilege of operating an ATV or a snowmobile in
the State, each ATV or snowmobile is subject to excise tax
24 calculated in the same manner as the excise tax on motor
vehicles under paragraph C.

26 **Sec. 4. 36 MRSA §1484, sub-§5** is enacted to read:

28 **5. ATV's and snowmobiles.** The excise tax on an ATV or a
snowmobile must be paid in the same location as required for a
30 motor vehicle under subsection 3.

32
34 **SUMMARY**

36 This bill establishes an excise tax on all-terrain vehicles
and snowmobiles.