

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 628

H.P. 465

House of Representatives, January 26, 1999

An Act to Eliminate the Vehicle Excise Tax.

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 TRIPP of Topsham. (By Request)
Cosponsored by Representative MACK of Standish.

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

2
4 **Sec. 1. 29-A MRSA §531, sub-§6**, as enacted by PL 1995, c. 440,
§1 and affected by §5, is repealed.

6 **Sec. 2. 29-A MRSA §533-A**, as enacted by PL 1997, c. 505, §2,
is repealed.

8 **Sec. 3. 36 MRSA §1482, sub-§1, ¶C**, as amended by PL 1995, c.
10 645, Pt. B, §23 and affected by §24, is repealed.

12 **Sec. 4. 36 MRSA §1482, sub-§1, ¶D**, as enacted by PL 1987, c.
14 79, §§5 and 7, is repealed.

16 **Sec. 5. 36 MRSA §1482, sub-§2**, as amended by PL 1991, c. 846,
§16, is further amended to read:

18 **2. Tax 1/2 during certain periods.** The excise tax levied in
20 this section shall ~~be~~ is 1/2 of the sum named in subsection 1
from November 1st to the last day of February, ~~except for~~.

22 ~~A. The excise tax levied in this section on a farm meter~~
24 ~~truck having 2 or 3 axles, when such trucks are used~~
26 ~~primarily for transportation of agricultural produce grown~~
by the owner on his farm or farms, shall be the 1/2 the
annual amount during the last 6 months of the registration
year; and

28 ~~B. The excise tax levied in this section on automobiles,~~
30 ~~camper trailers, trucks and truck tractors is, during the~~
32 ~~last 4 months of a registration year, 1/2 the sum named in~~
subsection 1, paragraph C.

34 **Sec. 6. 36 MRSA §1482, sub-§3**, as amended by PL 1973, c. 588,
§9, is repealed.

36 **Sec. 7. 36 MRSA §1482, sub-§4**, as amended by PL 1997, c. 200,
38 §1, is repealed.

40 **Sec. 8. 36 MRSA §1482, sub-§5**, as amended by PL 1997, c. 175,
42 §1, is repealed.

44 **Sec. 9. 36 MRSA §1482, sub-§6**, as amended by PL 1979, c. 666,
§40, is repealed and the following enacted in its place:

46 6. Payment of tax; credit. Payment of the excise tax must
48 be paid before property taxes are committed to the collector,
otherwise the owner is subject to a personal property tax. When
50 an excise tax is paid on a mobile home and that mobile home is
later in the same year assessed as real estate, the excise tax
paid must be allowed as a credit on the real estate tax.

