

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 1333

S.P. 458

In Senate, February 16, 1999

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**An Act to Establish a Personal Property Tax on Truck Tractors, Trailers  
and Semitrailers Registered in this State.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator DOUGLASS of Androscoggin.

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

4 **Sec. 1. 36 MRSA §1485, is amended to read:**

6 **§1485. Exemption from personal property taxation**

8 Any ~~Except as provided in section 1485-A,~~ a vehicle owner  
10 who has paid the excise tax on his ~~that~~ vehicle in accordance  
with sections 1482 and 1484 ~~shall--be~~ is exempt from personal  
property taxation of such vehicle for that year.

12 **Sec. 2. 36 MRSA §1485-A is enacted to read:**

14 **§1485-A. Personal property tax for truck tractors, trailers  
and semitrailers registered in this State**

16 A truck tractor, trailer or semitrailer registered in this  
18 State that exceeds 12,000 pounds in gross vehicle weight and that  
is used as a common, contract or private commercial carrier is  
20 subject to an annual personal property tax under this section. A  
personal property tax payable under this section is in addition  
22 to any excise tax payable on that vehicle. The Secretary of  
State shall collect any personal property tax due under this  
24 section at the time the taxable vehicle is registered and shall  
transfer that revenue to the Treasurer of State for deposit to  
26 the Highway Fund. Revenues that accrue to the Highway Fund from  
this tax may be used by the Commissioner of Transportation only  
28 for repair and maintenance of municipally owned roads.

30 **Sec. 3. Personal property tax rate established by Secretary of State.**

32 The Secretary of State shall adopt rules proposing personal  
property tax rates for truck tractors, trailers and semitrailers  
subject to personal property taxes under the Maine Revised  
34 Statutes, Title 36, section 1485-A. The rates proposed by the  
Secretary of State must take into account the vehicle weight and  
36 miles traveled per year. Rules adopted under this section are  
major substantive rules as defined in Title 5, chapter 375,  
38 subchapter II-A. The Secretary of State shall provisionally  
adopt rules under this section not later than January 1, 2000 and  
40 shall submit those provisionally adopted rules to the Second  
Regular Session of the 119th Legislature.

42 **Sec. 4. Effective date.** Sections 1 and 2 of this Act take  
44 effect on January 1, 2001.

46 **SUMMARY**

48 This bill establishes a personal property tax on commercial  
50 truck tractors, trailers and semitrailers registered in Maine.  
The tax takes effect on January 1, 2001. Money from the tax is  
52 deposited to the Highway Fund and must be used for repair and

2 maintenance of locally owned roads. The personal property tax is  
in addition to any excise tax payable on those vehicles.

4 The Secretary of State is directed to adopt rules  
6 establishing a tax rate schedule for those vehicles that takes  
into account the vehicle weight and the miles driven each year.  
8 The Secretary of State is directed to provisionally adopt rules  
by January 1, 2000 and submit a rule to the Legislature for  
10 review as a major substantive rule during the Second Regular  
Session of the 119th Legislature.