



119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1851

H.P. 1290

House of Representatives, March 16, 1999

An Act to Amend the Laws Pertaining to Taxation of Recreational Vehicles.

Reference to the Committee on Taxation suggested and ordered printed.

JOSEPH W. MAYO, Clerk

Presented by Representative NASS of Acton.

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

2 Sec. 1. 36 MRSA §1482, sub-§6, ¶A, as amended by PL 1979, c. 4 666, \$39, is further amended to read: 6 A. Where When the person seeking to pay the excise tax the vehicle or camper trailer other than owned an 8 automobile, truck or truck tractor on or before April 1st, the excise tax must be paid before-property-tames-for--the 10 year-in-question-are-committed to the collector on or before April 1st, otherwise the owner is subject to a personal 12 property tax. A person who is not a resident of this State is subject to a personal property tax or excise tax if the 14 vehicle or camper trailer other than an automobile, truck or truck tractor remains in this State for a period of 6 months 16 or longer. 18 SUMMARY 20 This bill requires the owner of a camper trailer to decide by April 1st whether the camper trailer will be subject to 22 personal property tax or excise tax. It also subjects 24 nonresidents to personal property tax or excise tax if the

vehicle or camper trailer other than an automobile, truck or 26 truck tractor remains in this State for a period of 6 months or longer.

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