



119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1855

H.P. 1294

House of Representatives, March 16, 1999

An Act to Establish a New Rate for Excise Taxes of Vehicles.

Reference to the Committee on Taxation suggested and ordered printed.

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JOSEPH W. MAYO, Clerk

Presented by Representative JOY of Crystal. Cosponsored by Representatives: CAMPBELL of Holden, MACK of Standish.

Be it enacted by the People of the State of Maine as follows: 2 Sec. 1. 36 MRSA §1482, sub-§1, ¶C, as amended by PL 1995, c. 645, Pt. B, §23 and affected by §24, is repealed and the 4 following enacted in its place: 6 C. For the privilege of operating a motor vehicle or camper 8 trailer on the public ways, each motor vehicle, other than a stock race car, or each camper trailer to be so operated is 10 subject to excise tax as follows: 12 (1) For a vehicle in its first or current year of model, \$250; 14 (2) For a vehicle in its 2nd year of model, \$200; 16 (3) For a vehicle in its 3rd year of model, \$150; 18 (4) For a vehicle in its 4th year of model, \$100; 20 (5) For a vehicle in its 5th year of model, \$50; and 22 (6) For a vehicle in its 6th year or later model, \$15. 24 The minimum excise tax is \$5 for a motor vehicle other than 26 a bicycle with motor attached, \$2.50 for a bicycle with motor attached, \$15 for a camper trailer other than a tent 28 trailer and \$5 for a tent trailer. The excise tax on a stock race car is \$5. 30 On new registrations of automobiles, trucks and truck 32 tractors, the excise tax payment must be made prior to registration and is for a one-year period from the date of 34 registration. 36 Vehicles registered under the International Registration Plan are subject to an excise tax determined on a monthly 38 proration basis if their registration period is less than 12 months. 40 For motor vehicles being registered pursuant to Title 29-A, 42 section 405, subsection 1, paragraph C, the excise tax must be prorated for the number of months in the registration. 44 SUMMARY 46 48 Current law calculates the excise tax for a motor vehicle based upon a percentage of the maker's list price for the vehicle 50 and the year of model of the vehicle. This bill repeals and

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replaces the current excise tax calculation with a straight line formula that begins with \$250 in excise tax for a motor vehicle in its first or current year of model and graduates down every year ending up at \$15 for a motor vehicle in its 6th or later year of model.