

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 1052

S.P. 305

In Senate, February 22, 2001

An Act to Prorate Excise Tax on Commercial Vehicles that are Rented.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator McALEVEY of York.
Cosponsored by Representative McNEIL of Rockland and
Senators: KNEELAND of Aroostook, SHOREY of Washington, Representatives: BUNKER
of Kossuth Township, GERZOFKY of Brunswick, POVICH of Ellsworth.

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

4 **Sec. 1. 36 MRSA §1482, sub-§2-A is enacted to read:**

6 **2-A. Tax paid on rented commercial vehicles.** The excise
8 tax levied in this section that is paid by a lessee on a
10 commercial motor vehicle that is rented must be prorated by the
12 number of months of the lease. For purposes of this subsection,
14 "commercial motor vehicle" has the same meaning as in Title 29-A,
16 section 101, subsection 17.

12 SUMMARY

14 This bill specifies that a lessee of a commercial motor
16 vehicle pays a prorated excise tax on the rented vehicle based
18 upon the number of months of the lease.