

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 316

H.P. 240

House of Representatives, January 19, 2005

An Act To Repeal the Excise Tax on Motor Vehicles

Reference to the Committee on Transportation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative FISCHER of Presque Isle. (BY REQUEST)

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

2
4 **Sec. 1. 29-A MRSA §409, sub-§5.** as enacted by PL 1993, c. 683, Pt. A, §2 and affected by Pt. B, §5, is amended to read:

6 **5. Other taxes.** A motor vehicle, mobile home, camp trailer or truck camper may not be registered until the excise tax or personal property tax or real estate tax has been paid in accordance with Title 36, sections 551, 602, ~~1482~~ and 1484.

10 **Sec. 2. 29-A MRSA §531, sub-§6.** as enacted by PL 1995, c. 440, §1 and affected by §5, is repealed.

14 **Sec. 3. 29-A MRSA §533-A.** as amended by PL 2001, c. 361, §15, is repealed.

16 **Sec. 4. 29-A MRSA §654, sub-§1, ¶B-1,** as amended by PL 2001, c. 18 671, §13, is further amended to read:

20 B-1. Beginning January 1, 2002, the manufacturer's suggested retail price pursuant to ~~Title 36, section 1482, subsection 4, paragraph A~~ minus the destination charge must be included on the certificate of title application for a new vehicle. For a used vehicle sold in this State after January 1, 2002 or sold in another state or country, the manufacturer's suggested retail price must be included on the certificate of title application if it appears on the original certificate of title issued by the State.

24 **Sec. 5. 29-A MRSA §658, sub-§1, ¶E-1,** as enacted by PL 2001, c. 18, §3, is amended to read:

28 E-1. Beginning January 1, 2002, the manufacturer's suggested retail price pursuant to ~~Title 36, section 1482, subsection 4, paragraph A~~ minus the destination charge must be included on the certificate of title. For a used vehicle sold in this State after January 1, 2002 or sold in another state or country, the manufacturer's suggested retail price must be included on the certificate of title if it is included on the original certificate of title; or

32 **Sec. 6. 36 MRSA §1482, sub-§1, ¶C,** as amended by PL 2001, c. 42 671, §32, is repealed.

44 **Sec. 7. 36 MRSA §1482, sub-§2,** as amended by PL 1991, c. 846, 46 §16, is further amended to read:

48 **2. Tax 1/2 during certain periods.** The excise tax levied in this section shall be is 1/2 of the sum named in subsection 1 50 from November 1st to the last day of February, ~~except for~~.

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

8
9 ~~B. The excise tax levied in this section on automobiles,~~
10 ~~camper trailers, trucks and truck tractors is, during the~~
11 ~~last 4 months of a registration year, 1/2 the sum named in~~
12 ~~subsection 1, paragraph C.~~

13 **Sec. 8. 36 MRSA §1482, sub-§3,** as amended by PL 1973, c. 588,
14 §9, is repealed.

15 **Sec. 9. 36 MRSA §1482, sub-§4,** as amended by PL 1997, c. 200,
16 §1, is repealed.

17 **Sec. 10. 36 MRSA §1482, sub-§5,** as amended by PL 1997, c. 175,
18 §1, is repealed.

19 **Sec. 11. 36 MRSA §1482, sub-§6,** as amended by PL 1979, c. 666,
20 §40, is repealed and the following enacted in its place:

21 **6. Payment of tax; credit.** Payment of the excise tax due
22 must be paid before property taxes are committed to the excise
23 tax collector; otherwise the owner is subject to a personal
24 property tax. When an excise tax is paid on a mobile home and
25 that mobile home is later in the same year assessed as real
26 estate, the excise tax paid must be allowed as a credit on the
27 real estate tax.

28 **Sec. 12. 36 MRSA §1484, sub-§3,** as amended by PL 1987, c. 769,
29 Pt. A, §152, is repealed.

30 **Sec. 13. 36 MRSA §1491,** as repealed and replaced by PL 1977,
31 c. 696, §272, is repealed.

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SUMMARY

34 This bill repeals the excise tax that is levied on motor
35 vehicles and camper trailers but retains the excise tax levied on
36 aircraft and mobile homes.