

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)



# 122nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2005

---

Legislative Document

No. 709

H.P. 504

House of Representatives, February 10, 2005

**An Act Promoting Excise Tax Fairness by Allowing Refunds for  
Excise Taxes Paid on Vehicles**

---

Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative SHIELDS of Auburn.  
Cosponsored by Senator COURTNEY of York and  
Representatives: LEWIN of Eliot, McKENNEY of Cumberland.

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

4 **Sec. 1. 36 MRSA §1482, sub-§5**, as amended by PL 1997, c. 175, §1, is further amended to read:

6 **5. Credits or refunds.** Any owner or lessee who has paid the  
8 excise or property tax for a vehicle the ownership or  
10 registration of which is transferred, ~~or~~ that is subsequently  
12 totally lost by fire, theft or accident or that is subsequently  
14 totally junked or abandoned, in the same calendar year or  
16 registration year, is entitled to a refund to the maximum amount  
18 of the tax previously paid in that year or period or a credit to  
the maximum amount of the tax previously paid in that year or  
period for any one vehicle toward the tax for any number of  
vehicles, regardless of the number of transfers that may be  
required of the owner or lessee in the same calendar year or  
registration year. The owner may choose to receive a refund or a  
credit but not both.

20 A. The credit or refund must be given in any place in which  
22 the excise tax is payable.

24 B. For each transfer made in the same calendar year or  
26 registration year, the owner shall pay \$3 to the place in  
which the excise tax is payable.

28 C. From November 1st to the last day of February the credit  
30 or refund may not exceed 1/2 the amount of the maximum tax,  
except that for automobiles, trucks and truck tractors,  
32 during the last 4 months of the registration year, the  
credit or refund may not exceed 1/2 the maximum tax.

34 ~~D. -- No portion of any excise tax once paid may be repaid to  
any person by reason of the transfer of vehicles or  
discontinuance of the use of a vehicle.~~

36 E. For the purposes of this subsection, the term, "owner"  
38 includes the surviving spouse.

40 **SUMMARY**

42 Current law allows a person who registers and pays the  
44 excise tax on a vehicle that is subsequently transferred or  
46 destroyed to receive a prorated credit of the tax towards the  
registration of another vehicle.

48 This bill allows the person to receive a prorated refund or  
credit of the excise tax but not both.