

MAINE STATE LEGISLATURE

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L.D. 1844
(Filing No. H-912)

3
Taxation
MINORITY

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5 STATE OF MAINE
6 HOUSE OF REPRESENTATIVES
7 122ND LEGISLATURE
8 SECOND REGULAR SESSION

9 COMMITTEE AMENDMENT "A" to H.P. 1284, L.D. 1844, Bill, "An Act To
10 Amend the Laws Governing the Excise Tax on New Automobiles"

11 Amend the bill by striking out everything after the enacting clause and inserting in its
12 place the following:

13 'Sec. 1. 36 MRSA §1482, sub-§1, ¶C, as amended by PL 2001, c. 671, §32 is
14 further amended to read:

15 C. For the privilege of operating a motor vehicle or camper trailer on the public
16 ways, each motor vehicle, other than a stock race car, or each camper trailer to be so
17 operated is subject to excise tax as follows, except as specified in subparagraph (3): a
18 sum equal to ~~24~~ 21 1/2 mills on each dollar of the maker's list price for the first or
19 current year of model, 17 1/2 mills for the 2nd year, 13 1/2 mills for the 3rd year, 10
20 mills for the 4th year, 6 1/2 mills for the 5th year and 4 mills for the 6th and
21 succeeding years. The minimum tax is \$5 for a motor vehicle other than a bicycle
22 with motor attached, \$2.50 for a bicycle with motor attached, \$15 for a camper trailer
23 other than a tent trailer and \$5 for a tent trailer. The excise tax on a stock race car is
24 \$5.

25 (1) On new registrations of automobiles, trucks and truck tractors, the excise tax
26 payment must be made prior to registration and is for a one-year period from the
27 date of registration.

28 (2) Vehicles registered under the International Registration Plan are subject to
29 an excise tax determined on a monthly proration basis if their registration period
30 is less than 12 months.

31 (3) For commercial vehicles manufactured in model year 1996 and after, the
32 amount of excise tax due for trucks or truck tractors registered for more than
33 26,000 pounds and for Class A special mobile equipment, as defined in Title 29-
34 A, section 101, subsection 70, is based on the purchase price in the original year
35 of title rather than on the list price. Verification of purchase price for the
36 application of excise tax is determined by the initial bill of sale or the state sales

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1 tax document provided at point of purchase. The initial bill of sale is that issued
2 by the dealer to the initial purchaser of a new vehicle.

3 For motor vehicles being registered pursuant to Title 29-A, section 405, subsection 1,
4 paragraph C, the excise tax must be prorated for the number of months in the
5 registration.'

6 **SUMMARY**

7 This amendment reduces the excise tax on motor vehicles and camper trailers in the
8 first model year from 24 mills to 21 1/2 mills.