

MAINE STATE LEGISLATURE

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Date: 4/10/7

L.D. 227
(Filing No. H- 76)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
123RD LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 198, L.D. 227, Bill, "An Act To Allow the Reimbursement of Motor Vehicle Excise Taxes in Certain Cases"

Amend the bill by striking out everything after the enacting clause and inserting the following:

'Sec. 1. 36 MRSA §1482, sub-§5, ¶D, as amended by PL 1997, c. 175, §1, is repealed and the following enacted in its place:

D. If the credit available under this subsection exceeds the amount transferred to another vehicle, a municipality may choose, but is not required to refund the excess amount. If a municipality chooses to refund excess amounts it must do so in all instances where there is an excess amount.'

SUMMARY

This amendment authorizes municipalities to refund excess motor vehicle excise tax credits but does not require them to do so. The amendment also removes from the bill the requirement that credits be prorated for the portion of the registration year that the vehicle was in service.

COMMITTEE AMENDMENT