

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)



123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 227

H.P. 198

House of Representatives, January 16, 2007

**An Act To Allow the Reimbursement of Motor Vehicle Excise Taxes
in Certain Cases**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative HOLMAN of Fayette.
Cosponsored by Representative CLARK of Millinocket and
Representative: FLETCHER of Winslow.

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

2 **Sec. 1. 36 MRSA §1482, sub-§5, ¶C**, as amended by PL 1997, c. 175, §1, is
3 repealed.

4 **Sec. 2. 36 MRSA §1482, sub-§5, ¶G** is enacted to read:

5 G. A credit provided under this subsection must be in an amount equal to the amount
6 paid in excise tax less a prorated amount for the portion of the registration year that
7 the motor vehicle was in service by the owner or lessee and be applied against the
8 amount of the excise tax levied on a new motor vehicle that the owner or lessee may
9 be registering within the registration year, with any remaining balance returned to the
10 owner or lessee as a refund.

11 **SUMMARY**

12 This bill requires that a credit on the excise tax paid for a vehicle that is transferred,
13 lost by fire, theft or accident or permanently junked or abandoned within a registration
14 year in the amount of the tax less a prorated amount for the portion of the registration
15 year that the vehicle was in service be applied to the excise tax for a new motor vehicle
16 the owner or lessee is registering within the registration year and that any remaining sum
17 be returned to the owner or lessee as a refund.