

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 893

H.P. 678

House of Representatives, February 28, 2007

**An Act To Exempt from Excise Tax Maine Military Personnel Who
Are Serving Their Tours of Duty in Maine**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative FLOOD of Winthrop.
Cosponsored by Senator McCORMICK of Kennebec and
Representatives: CAIN of Orono, CRAVEN of Lewiston, GILES of Belfast.

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

2 **Sec. 1. 36 MRSA §1483, sub-§14**, as amended by PL 1995, c. 12, §2 and as
3 affected by §4, is further amended to read:

4 **14. Antique and experimental aircraft.** Antique and experimental aircraft as
5 defined in Title 6, section 3, subsections 10-A and 18-E and registered according to the
6 provisions of Title 6; ~~and~~

7 **Sec. 2. 36 MRSA §1483, sub-§15**, as enacted by PL 1995, c. 12, §3 and as
8 affected by §4, is amended to read:

9 **15. Adaptive equipment.** Adaptive equipment installed on a motor vehicle owned
10 by a disabled person or the family of a disabled person to make that vehicle operable or
11 accessible by a disabled person; ~~and~~

12 **Sec. 3. 36 MRSA §1483, sub-§16** is enacted to read:

13 **16. Active military stationed in Maine.** A person on active duty serving in the
14 Armed Forces of the United States who is permanently stationed at a military or naval
15 post, station or base in the State. A member of the Armed Forces of the United States
16 stationed in the State who desires to register that member's vehicle in this State shall
17 present certification from the commander of the member's post, station or base, or from
18 the commander's designated agent, that the member is permanently stationed at that post,
19 station or base. For purposes of this subsection, "a person on active duty serving in the
20 Armed Forces of the United States" does not include a member of the National Guard or
21 the Reserves of the United States Armed Forces.

22 **SUMMARY**

23 Under the federal Servicemembers Civil Relief Act of 2003, formerly the federal
24 Soldiers' and Sailors' Civil Relief Act of 1940, a nonresident member of the United States
25 Armed Forces is exempt from the excise tax imposed on motor vehicles.

26 This bill extends that exemption from the payment of excise tax on motor vehicles to
27 all members of the United States Armed Forces, regardless of their state of residency,
28 who are permanently stationed at a military or naval post, station or base in Maine. The
29 exemption does not apply to members of the National Guard or the Reserves of the
30 United States Armed Forces.