

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

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Legislative Document

No. 1235

H.P. 877

House of Representatives, March 8, 2007

An Act Regarding Recreational Vehicle Excise Taxes

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative MARLEY of Portland.

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

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

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

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

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

19 (3) For commercial vehicles manufactured in model year 1996 and after, the
20 amount of excise tax due for trucks or truck tractors registered for more than
21 26,000 pounds and for Class A special mobile equipment, as defined in Title 29-
22 A, section 101, subsection 70, is based on the purchase price in the original year
23 of title rather than on the list price. Verification of purchase price for the
24 application of excise tax is determined by the initial bill of sale or the state sales
25 tax document provided at point of purchase. The initial bill of sale is that issued
26 by the dealer to the initial purchaser of a new vehicle.

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

30 **Sec. 2. 36 MRSA §1482, sub-§1, ¶E** is enacted to read:

31 E. For the privilege of operating a camper trailer on the public ways, each camper
32 trailer to be so operated is subject to excise tax as follows: a sum equal to 20 mills on
33 each dollar of the maker's list price for the first or current year of model, 16 mills for
34 the 2nd year, 13 mills for the 3rd year, 10 mills for the 4th year, 8 mills for the 5th
35 year, 7 mills for the 6th year, 6 mills for the 7th year, 5 1/2 mills for the 8th year, 5
36 mills for the 9th year and 4 mills for the 10th and succeeding years. The minimum tax
37 is \$15 for a camper trailer other than a tent trailer and \$5 for a tent trailer.

38 **SUMMARY**

39 This bill amends the excise tax rate schedule on camper trailers. It lengthens the rate
40 schedule from 6 to 10 years.