

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 1460

S.P. 508

March 16, 2007

An Act To Allow Maine Residents To More Fully Depreciate Their Motor Vehicles

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator NUTTING of Androscoggin.
Cosponsored by Representative SMITH of Monmouth.

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~~ 20 mills on each dollar of the maker's list price for the first or current
8 year of model, ~~17-1/2~~ 16 mills for the 2nd year, ~~13-1/2~~ 13 mills for the 3rd year, 10
9 mills for the 4th year, ~~6-1/2~~ 8 mills for the 5th year, 6 mills for the 6th year, 5 mills
10 for the 7th year and 4 mills for the ~~6th~~ 8th and succeeding years. The minimum tax is
11 \$5 for a motor vehicle other than a bicycle with motor attached, \$2.50 for a bicycle
12 with motor attached, \$15 for a camper trailer other than a tent trailer and \$5 for a tent
13 trailer. The excise tax on a stock race car is \$5.

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

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

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

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

31 **SUMMARY**

32 This bill amends the excise tax rate schedule on motor vehicles. It lengthens the rate
33 schedule from 6 to 8 years.