

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 1707

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H.P. 1190

House of Representatives, March 23, 2007

**An Act To Require Municipalities To Enforce the Collection of the  
State Excise Tax on Motor Vehicles, Watercraft and Certain  
Recreational Vehicles Owned by Maine Residents Registered  
Outside the State**

(AFTER DEADLINE)

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative WHEELER of Kittery.  
Cosponsored by Senator BOWMAN of York and  
Representatives: BURNS of Berwick, CHASE of Wells, HILL of York, MARLEY of Portland,  
MAZUREK of Rockland, PILON of Saco, TUTTLE of Sanford, Senator: COURTNEY of  
York.

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

2 **Sec. 1. 36 MRSA §1491-A** is enacted to read:

3 **§1491-A. Municipal enforcement**

4 A municipality shall enforce the provisions of this chapter against a resident of the  
5 municipality that registers a vehicle outside of the State to avoid the tax under this  
6 chapter.

7 **Sec. 2. 36 MRSA §1507** is enacted to read:

8 **§1507. Municipal enforcement**

9 A municipality shall enforce the provisions of this chapter against a resident of the  
10 municipality that registers a watercraft outside of the State to avoid the tax under this  
11 chapter.

12 **SUMMARY**

13 This bill requires municipalities to enforce the excise tax laws against residents of the  
14 municipalities that register their motor vehicles, aircraft or watercraft outside of the State  
15 to avoid the State's excise tax laws.