

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 35

H.P. 30

House of Representatives, January 5, 2009

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

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: BRYANT of Windham, CAMPBELL of Newfield, EVES of North Berwick,
HILL of York, Speaker PINGREE of North Haven, PIOTTI of Unity, WATSON of Bath,
WRIGHT of Berwick.

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 chapter.

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

7 **§1507. Municipal enforcement**

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

10 **SUMMARY**

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