

# MAINE STATE LEGISLATURE

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# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

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Legislative Document

No. 381

H.P. 288

House of Representatives, February 5, 2009

**An Act To Base the Motor Vehicle Excise Tax on the Documented  
Actual Sale Price Rather than on the Maker's List Price**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative MacDONALD of Boothbay.  
Cosponsored by Representative PIEH of Bremen.

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, including a commercial motor  
5 vehicle as defined in Title 29-A, section 101, subsection 17, paragraph A and special  
6 mobile equipment as defined in Title 29-A, section 101, subsection 70, or camper  
7 trailer on the public ways, each motor vehicle, other than a stock race car, or each  
8 camper trailer to be so operated is subject to excise tax as follows, ~~except as specified~~  
9 ~~in subparagraph (3)~~: a sum equal to 24 mills on each dollar of the ~~maker's list~~  
10 ~~purchase price for the first or current year of model~~, 17 1/2 mills for the 2nd year, 13  
11 1/2 mills for the 3rd year, 10 mills for the 4th year, 6 1/2 mills for the 5th year and 4  
12 mills for the 6th and succeeding years. The minimum tax is \$5 for a motor vehicle  
13 other than a bicycle with motor attached, \$2.50 for a bicycle with motor attached, \$15  
14 for a camper trailer other than a tent trailer and \$5 for a tent trailer. The excise tax on  
15 a stock race car is \$5.

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

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

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

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

### 33 SUMMARY

34 This bill changes the method of computing the excise tax that is levied on motor  
35 vehicles and camper trailers registered in the State.

36 With the exception of commercial motor vehicles and special mobile equipment,  
37 current law requires that the excise tax be based upon the maker's list price for the motor  
38 vehicle; the excise tax on commercial motor vehicles and special mobile equipment is  
39 based on the purchase price.

1           This bill requires that the excise tax for all motor vehicles and campers be based upon  
2 the purchase price of the vehicle. Either the original bill of sale or the state sales tax  
3 document may be used to verify the purchase price.