

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 459

S.P. 162

In Senate, February 10, 2009

An Act To Provide Tax Relief for Maine Residents Deployed for Military Service

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 PERRY of Penobscot.
Cosponsored by Representative WAGNER of Lyman.

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

2 **Sec. 1. 36 MRSA §1483, sub-§15**, as amended by PL 2007, c. 404, §2 and
3 affected by §4, is further amended to read:

4 **15. Adaptive equipment.** Adaptive equipment installed on a motor vehicle owned
5 by a disabled person or the family of a disabled person to make that vehicle operable or
6 accessible by a disabled person; ~~and~~

7 **Sec. 2. 36 MRSA §1483, sub-§16**, as enacted by PL 2007, c. 404, §3 and
8 affected by §4, is amended to read:

9 **16. Active military stationed in Maine.** Vehicles owned by a person on active duty
10 serving in the Armed Forces of the United States who is permanently stationed at a
11 military or naval post, station or base in the State. A member of the Armed Forces of the
12 United States stationed in the State who desires to register that member's vehicle in this
13 State shall present certification from the commander of the member's post, station or
14 base, or from the commander's designated agent, that the member is permanently
15 stationed at that post, station or base. For purposes of this subsection, "a person on active
16 duty serving in the Armed Forces of the United States" does not include a member of the
17 National Guard or the Reserves of the United States Armed Forces; and

18 **Sec. 3. 36 MRSA §1483, sub-§17** is enacted to read:

19 **17. Residents deployed for military service.** At the discretion of the registering
20 municipality, vehicles owned by a resident who is deployed for military service for a
21 period of more than 30 days. A resident who is deployed for military service for a period
22 of more than 30 days who desires to register that resident's vehicle in this State shall
23 present certification from the commander of the resident's post, station or base, or from
24 the commander's designated agent, that the resident is deployed for military service for a
25 period of more than 30 days. For purposes of this subsection, "deployed for military
26 service" has the same meaning as in Title 26, section 814, subsection 1, paragraph A.

27 **Sec. 4. Effective date.** This Act takes effect November 1, 2009.

28 **SUMMARY**

29 Current law exempts from excise tax motor vehicles owned by a resident or
30 nonresident on active military duty who is permanently stationed at a military base in
31 Maine.

32 This bill allows a municipality to also exempt from the motor vehicle excise tax
33 vehicles owned by residents of Maine who are deployed for military service, either in the
34 National Guard, the Reserves or the Armed Forces of the United States, for a period of
35 more than 30 days.