

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 52

H.P. 45

House of Representatives, January 11, 2011

**An Act To Dedicate a Percentage of the Sales and Use Tax on Motor
Vehicles and Motor Vehicle Parts to the Highway Fund**

Reference to the Committee on Transportation suggested and ordered printed.

A handwritten signature in cursive script, reading 'Heather J.R. Priest'.

HEATHER J.R. PRIEST
Clerk

Presented by Representative CEBRA of Naples.
Cosponsored by Senator THOMAS of Somerset and
Representatives: CURTIS of Madison, CUSHING of Hampden, McKANE of Newcastle,
RIOUX of Winterport, SARTY of Denmark, WILLETTE of Mapleton, Senators: COLLINS of
York, COURTNEY of York.

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

2 **Sec. 1. 36 MRSA §1817** is enacted to read:

3 **§1817. Transfer to Highway Fund**

4 Beginning on July 1, 2012, and every July 1st thereafter, the State Controller shall
5 transfer to the Highway Fund an amount, as certified by the State Tax Assessor, that is
6 equal to 20% of the revenue from the tax imposed on the sale or use of motor vehicles
7 and motor vehicle parts pursuant to section 1811 or 1861 for the first 6 months of the
8 prior fiscal year after the reduction for the transfer to the Local Government Fund under
9 Title 30-A, section 5681, subsection 5. Beginning on October 1, 2012, and every October
10 1st thereafter, the State Controller shall transfer to the Highway Fund an amount, as
11 certified by the State Tax Assessor, that is equal to 20% of the revenue from the tax
12 imposed on the sale or use of motor vehicles and motor vehicle parts pursuant to section
13 1811 or 1861 for the last 6 months of the prior fiscal year after the reduction for the
14 transfer to the Local Government Fund. The tax amount must be based on actual sales for
15 that fiscal year and may not consider any accruals that may be required by law. The
16 amount transferred from General Fund sales and use tax revenues does not affect the
17 calculation for the transfer to the Local Government Fund. For the purposes of this
18 section, "motor vehicle" does not include an all-terrain vehicle or a snowmobile as
19 defined in Title 12, section 13001.

20 **SUMMARY**

21 This bill provides that 20% of the sales or use tax on motor vehicles and motor
22 vehicle parts must be transferred to the Highway Fund beginning in 2012.