

MAINE STATE LEGISLATURE

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Date: 6/3/11

L.D. 1385
(Filing No. H-510)

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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
125TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 1018, L.D. 1385, Bill, "An Act To Provide Tax Relief to Residents Deployed for Military Duty or Stationed outside of Maine"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

Sec. 1. 36 MRSA §1483-A is enacted to read:

§1483-A. Local option exemption for residents permanently stationed or deployed for military service outside of the State

A municipality may by ordinance exempt from the annual excise tax imposed pursuant to section 1482 vehicles owned by a resident who is on active duty serving in the United States Armed Forces and who is either permanently stationed at a military or naval post, station or base outside this State or deployed for military service for a period of more than 180 days who desires to register that resident's vehicle in this State. To apply for the exemption, the resident must present to a designated municipal official certification from the commander of the resident's post, station or base, or from the commander's designated agent, that the resident is permanently stationed at that post, station or base or is deployed for military service for a period of more than 180 days. For purposes of this section, "United States Armed Forces" includes the National Guard and the Reserves of the United States Armed Forces. For purposes of this section, "deployed for military service" has the same meaning as in Title 26, section 814, subsection 1, paragraph A.

Sec. 2. Effective date. This Act takes effect January 1, 2012.'

SUMMARY

This amendment replaces the bill and allows a municipality the option of exempting from excise tax vehicles owned by residents of Maine who are on active military duty and who are either permanently stationed at a military or naval base outside of Maine or deployed for military service in the United States Armed Forces, including the National

COMMITTEE AMENDMENT

COMMITTEE AMENDMENT "A" to H.P. 1018, L.D. 1385

1 Guard and Reserves, for a period of more than 180 days. It also provides an effective
2 date of January 1, 2012.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



Approved: 05/27/11 *MAC*

125th MAINE LEGISLATURE

LD 1385

LR 705(02)

An Act To Provide Tax Relief to Residents Deployed for Military Duty or Stationed outside of Maine

Fiscal Note for Bill as Amended by Committee Amendment "A"

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Potential minor revenue decrease - Other Special Revenue Funds

Fiscal Detail and Notes

Allowing municipalities the option of exempting Maine residents on active military duty in other states who choose to continue to register their vehicles in Maine from excise tax on vehicles may result in a minor reduction in revenue to Maine municipalities and the Unorganized Territory Education and Services Fund.