

# MAINE STATE LEGISLATURE

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# 125th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2011

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Legislative Document

No. 1385

H.P. 1018

House of Representatives, April 4, 2011

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

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST  
Clerk

Presented by Representative EVES of North Berwick.  
Cosponsored by Senator DIAMOND of Cumberland and  
Representatives: BERRY of Bowdoinham, BURNS of Alfred, FLEMINGS of Bar Harbor,  
HUNT of Buxton, KNIGHT of Livermore Falls, McCABE of Skowhegan, WEAVER of York.

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 permanently stationed or deployed for military service outside of**  
20 **Maine.** Vehicles owned by a resident who is on active duty serving in the United States  
21 Armed Forces and who is either permanently stationed at a military or naval post, station  
22 or base outside this State or deployed for military service for a period of more than 30  
23 days. A resident who is on active duty serving in the United States Armed Forces and  
24 who is either permanently stationed at a military or naval post, station or base outside this  
25 State or deployed for military service for a period of more than 30 days who desires to  
26 register that resident's vehicle in this State must present certification from the commander  
27 of the resident's post, station or base, or from the commander's designated agent, that the  
28 resident is permanently stationed at that post, station or base or is deployed for military  
29 service for a period of more than 30 days. For purposes of this subsection, "deployed for  
30 military service" has the same meaning as in Title 26, section 814, subsection 1,  
31 paragraph A.

32 **Sec. 4. Effective date.** This Act takes effect November 1, 2011.

33 **SUMMARY**

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

37 This bill also exempts from the excise tax vehicles owned by residents of Maine who  
38 are on active military duty and who are either permanently stationed at a military or naval

1 base outside of Maine or are deployed for military service in the United States Armed  
2 Forces, including the National Guard and Reserves, for a period of more than 30 days.