

MAINE STATE LEGISLATURE

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126th MAINE LEGISLATURE

FIRST REGULAR SESSION-2013

Legislative Document

No. 1534

S.P. 581

In Senate, May 14, 2013

**An Act To Allow a Motor Vehicle Excise Tax Credit for a Vehicle
No Longer in Use**

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator THIBODEAU of Waldo.
Cosponsored by Representative BROOKS of Winterport and
Senators: COLLINS of York, CUSHING of Penobscot, GOODALL of Sagadahoc, HAMPER
of Oxford, JACKSON of Aroostook, WHITTEMORE of Somerset, Representatives: KNIGHT
of Livermore Falls, TIMBERLAKE of Turner.

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

2 **Sec. 1. 36 MRSA §1482, sub-§5**, as amended by PL 2011, c. 240, §13, is further
3 amended to read:

4 **5. Credits.** An owner or lessee who has paid the excise or property tax for a vehicle
5 the ownership or registration of which is transferred, or that is subsequently totally lost by
6 fire, theft or accident or totally junked or abandoned, or for a vehicle the use of which is
7 subsequently totally discontinued, in the same registration year, is entitled to a credit up
8 to the maximum amount of the tax previously paid in that registration year for any one
9 vehicle toward the tax for any number of vehicles, regardless of the number of transfers
10 that may be required of the owner or lessee in that registration year.

11 A. The credit must be given in any place in which the excise tax is payable.

12 B. For each transfer made in the same registration year, the owner shall pay \$3 to the
13 place in which the excise tax is payable.

14 C. During the last 4 months of the registration year, the credit may not exceed 1/2 of
15 the maximum amount of the tax previously paid in that registration year for any one
16 vehicle.

17 D. If the credit available under this subsection exceeds the amount transferred to
18 another vehicle, a municipality may choose, but is not required to refund the excess
19 amount. If a municipality chooses to refund excess amounts it must do so in all
20 instances where there is an excess amount.

21 E. For the purposes of this subsection, "owner" includes the surviving spouse of the
22 owner.

23 **SUMMARY**

24 This bill provides that the motor vehicle excise tax credit for a vehicle lost by fire,
25 theft or accident or totally junked or abandoned also applies to a vehicle the use of which
26 is totally discontinued.