

MAINE STATE LEGISLATURE

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Date: 3/26/14

L.D. 1733
(Filing No. H-747)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
126TH LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 1241, L.D. 1733, Bill, "An Act Regarding the Registration of Motor Vehicles of Deployed Members of the National Guard or Reserves of the United States Armed Forces"

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

'Sec. 1. 36 MRSA §1483, sub-§16, as enacted by PL 2007, c. 404, §3 and affected by §4, is amended to read:

16. Active military stationed in Maine. Vehicles owned, including those jointly owned with a spouse, by a person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in the State. Joint ownership of the vehicle must be indicated in the vehicle's title documentation. A member of the Armed Forces of the United States stationed in the State, or that member's spouse, who desires to register that member's vehicle in this State pursuant to this subsection shall present certification from the commander of the member's post, station or base, or from the commander's designated agent, that the member is permanently stationed at that post, station or base. For purposes of this subsection, "a person on active duty serving in the Armed Forces of the United States" does not include a member of the National Guard or the Reserves of the United States Armed Forces.'

SUMMARY

This amendment replaces the bill and specifies that a vehicle jointly owned by a member of the Armed Forces of the United States who is on active duty and the member's spouse is eligible for the motor vehicle excise tax exemption whether registered by the

COMMITTEE AMENDMENT

1 service member or the service member's spouse as long as the joint ownership is indicated
2 in the motor vehicle's title documentation. The amendment removes provisions from the
3 bill that propose to extend the exemption to motor vehicles owned by members of the
4 National Guard or Reserves of the Armed Forces.

5 **FISCAL NOTE REQUIRED**

6 (See attached)



126th MAINE LEGISLATURE

LD 1733

LR 2504(02)

An Act Regarding the Registration of Motor Vehicles of Deployed Members of the National Guard or Reserves of the United States Armed Forces

Fiscal Note for Bill as Amended by Committee Amendment

Committee: Taxation

Fiscal Note Required: Yes

A' CH-747)

Fiscal Note

No State fiscal impact
Reduction in excise tax collections - Municipalities

Fiscal Detail and Notes

As excise tax is collected and retained by municipalities, this bill has no State fiscal impact. The impact on individual municipalities is not expected to be significant.