

MAINE STATE LEGISLATURE

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127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 1308

S.P. 476

In Senate, April 9, 2015

An Act To Eliminate the Requirement That Truck Campers Be Registered

(AFTER DEADLINE)

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

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
Secretary of the Senate

Presented by Senator DAVIS of Piscataquis.

Cosponsored by Representative SKOLFIELD of Weld and

Senators: BRAKEY of Androscoggin, GERZOFKY of Cumberland, MIRAMANT of Knox, President THIBODEAU of Waldo, Representatives: CHACE of Durham, GOODE of Bangor, SEAVEY of Kennebunkport, STANLEY of Medway.

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

2 **Sec. 1. 29-A MRSA §409**, as amended by PL 2011, c. 240, §1, is further amended
3 to read:

4 **§409. Collection of taxes**

5 **1. Collection of tax.** The Secretary of State shall act at the time and place of
6 registration on behalf of the State Tax Assessor to collect the sales or use tax due under
7 Title 36, Part 3 for a vehicle ~~or truck-camper~~ for which an original registration is required.

8 **2. Documentation; payment of tax.** Registration may not be issued, unless in
9 addition to meeting the other registration requirements of this Title, the applicant has:

10 A. Submitted a dealer's certificate in a form prescribed by the State Tax Assessor,
11 showing either that:

12 (1) The sales tax due has been collected by the dealer; or

13 (2) The sale of the vehicle ~~or truck-camper~~ is not subject to tax; or

14 B. Properly signed a use tax certificate in a form prescribed by the State Tax
15 Assessor and:

16 (1) Paid the amount of tax due; or

17 (2) Shown that the sale or use of the vehicle ~~or truck-camper~~ is not subject to tax.

18 **3. Collection fee.** Each official shall retain from the use taxes collected a fee of
19 \$1.25 for each vehicle ~~or truck-camper~~, even if a certificate indicates that no use tax is
20 due.

21 Retained fees must be transmitted to the Treasurer of State and credited to the Highway
22 Fund.

23 Taxes collected must be transmitted to the Treasurer of State and credited to the General
24 Fund.

25 **4. Forwarding certificates.** Certificates submitted pursuant to this section must be
26 sent promptly to the State Tax Assessor.

27 **5. Other taxes.** A motor vehicle, mobile home, or camp trailer ~~or truck-camper~~ may
28 not be registered until the excise tax or personal property tax or real estate tax has been
29 paid in accordance with Title 36, sections 551, 602, 1482 and 1484. The Secretary of
30 State may provide municipal excise tax collectors with a standard vehicle registration
31 form for the collection of excise tax.

32 **6. Remedies cumulative.** The provisions of this section are in addition to other
33 methods for the collection of the sales or use tax.

34 **Sec. 2. 29-A MRSA §502, sub-§1**, as enacted by PL 1993, c. 683, Pt. A, §2 and
35 affected by Pt. B, §5, is amended to read:

