

MAINE STATE LEGISLATURE

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128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 707

H.P. 498

House of Representatives, February 28, 2017

**An Act To Base the Motor Vehicle Excise Tax on the Purchase Price
of the Motor Vehicle**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative ORDDWAY of Standish. (BY REQUEST)
Cosponsored by Senator DOW of Lincoln and
Representatives: HAGGAN of Hampden, HANINGTON of Lincoln, HAWKE of Boothbay
Harbor, KINNEY of Limington, PICKETT of Dixfield, STETKIS of Canaan, TIMBERLAKE
of Turner, Senator: CUSHING of Penobscot.

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

2 **Sec. 1. 36 MRSA §1482, sub-§1, ¶C**, as amended by PL 2013, c. 263, §1, is
3 further amended to read:

4 C. For the privilege of operating a motor vehicle, including a commercial motor
5 vehicle as defined in Title 29-A, section 101, subsection 17, paragraphs A and B and
6 special mobile equipment as defined in Title 29-A, section 101, subsection 70, or
7 camper trailer on the public ways, each motor vehicle, other than a stock race car, or
8 each camper trailer to be so operated is subject to excise tax as follows, ~~except as~~
9 ~~specified in subparagraph (3), (4) or (5):~~ a sum equal to 24 mills on each dollar of the
10 ~~maker's list~~ purchase price for the first or current year of model, 17 1/2 mills for the
11 2nd year, 13 1/2 mills for the 3rd year, 10 mills for the 4th year, 6 1/2 mills for the
12 5th year and 4 mills for the 6th and succeeding years. The minimum tax is \$5 for a
13 motor vehicle other than a bicycle with motor attached, \$2.50 for a bicycle with
14 motor attached, \$15 for a camper trailer other than a tent trailer and \$5 for a tent
15 trailer. The excise tax on a stock race car is \$5.

16 (1) On new registrations of automobiles, trucks and truck tractors, the excise tax
17 payment must be made prior to registration and is for a one-year period from the
18 date of registration.

19 (2) Vehicles registered under the International Registration Plan are subject to an
20 excise tax determined on a monthly proration basis if their registration period is
21 less than 12 months.

22 ~~(3) For commercial vehicles manufactured in model year 1996 and after, the~~
23 ~~amount of excise tax due for trucks or truck tractors registered for more than~~
24 ~~26,000 pounds and for Class A special mobile equipment, as defined in Title~~
25 ~~29-A, section 101, subsection 70, is based on the purchase price in the original~~
26 ~~year of title rather than on the list price.~~ Verification of purchase price for the
27 application of excise tax is determined by the initial bill of sale or the state sales
28 tax document provided at point of purchase. The initial bill of sale is that issued
29 by the dealer to the initial purchaser of a new vehicle.

30 ~~(4) For buses manufactured in model year 2006 and after, the amount of excise~~
31 ~~tax due is based on the purchase price in the original year of title rather than on~~
32 ~~the list price.~~ Verification of purchase price for the application of excise tax is
33 determined by the initial bill of sale or the state sales tax document provided at
34 point of purchase. The initial bill of sale is that issued by the dealer to the initial
35 purchaser of a new vehicle.

36 ~~(5) For trucks or truck tractors registered for more than 26,000 pounds that have~~
37 ~~been reconstructed using a prepackaged kit that may include a frame, front axle~~
38 ~~or body but does not include a power train or engine and for which a new~~
39 ~~certificate of title is required to be issued, the amount of excise tax due is based~~
40 ~~on the maker's list price of the prepackaged kit.~~

41 For motor vehicles being registered pursuant to Title 29-A, section 405, subsection 1,
42 paragraph C, the excise tax must be prorated for the number of months in the
43 registration.

