

# MAINE STATE LEGISLATURE

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# 131st MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2023

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Legislative Document

No. 1524

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H.P. 979

House of Representatives, April 5, 2023

**An Act to Eliminate the Excise Tax on Recreational Vehicles and  
Permit Municipal Adoption of Fees to Cover the Cost of Municipal  
Services to Campgrounds and Recreational Vehicle Parks**

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Reference to the Committee on Taxation suggested and ordered printed.

Handwritten signature of Robert B. Hunt in cursive.

ROBERT B. HUNT  
Clerk

Presented by Representative SAMPSON of Alfred.

Cosponsored by Representatives: LYMAN of Livermore Falls, WOODSOME of Waterboro.

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

2 **Sec. 1. 30-A MRSA §3982** is enacted to read:

3 **§3982. Fees for recreational vehicles and campgrounds**

4 **1. Fees on certain recreational vehicles and hosting entities.** A municipality may  
5 impose fees on the use of recreational vehicles located in the municipality that are exempt  
6 from excise tax under Title 36, section 1483, subsection 17 and on campgrounds or parks  
7 located in the municipality that host those recreational vehicles. The fees must be calculated  
8 to produce annual revenues that would offset the revenue lost by the municipality due to  
9 the excise tax exemption and may be based on factors related to size of the lot or campsite  
10 used by a recreational vehicle.

11 **2. Fees on campground use of great ponds.** A municipality may impose a fee on  
12 campgrounds for permission to construct or to lease land to another person or entity to use  
13 docks, floats, piers, boat lifts and riprap that occupy space that is within 100 feet from the  
14 shoreline of a great pond.

15 **Sec. 2. 36 MRSA §1483, sub-§15**, as amended by PL 2015, c. 267, Pt. BBBB, §2,  
16 is further amended to read:

17 **15. Adaptive equipment.** Adaptive equipment installed on a motor vehicle owned by  
18 a disabled person or the family of a disabled person or by a carrier engaged in furnishing  
19 passenger service for hire to make that vehicle operable or accessible by a disabled person;  
20 ~~and~~

21 **Sec. 3. 36 MRSA §1483, sub-§16**, as amended by PL 2013, c. 532, §1, is further  
22 amended to read:

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

34 **Sec. 4. 36 MRSA §1483, sub-§17** is enacted to read:

35 **17. Certain recreational vehicles.** Beginning January 1, 2024, recreational vehicles,  
36 as defined in Title 10, section 1432, subsection 18-A, that have electrical systems of at least  
37 30 amps, water storage and graywater and blackwater holding tanks. For the purposes of  
38 this subsection, "graywater" has the same meaning as in Title 38, section 423-D, subsection  
39 1, paragraph D and "blackwater" has the same meaning as in Title 38, section 423-D,  
40 subsection 1, paragraph A.

**SUMMARY**

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This bill provides an exemption from the motor vehicle excise tax for recreational vehicles that have electrical systems of at least 30 amps, water storage and graywater and blackwater holding tanks and permits municipalities to impose fees on exempt recreational vehicles and campgrounds or parks that host those recreational vehicles. The fees must be calculated to produce annual revenues that would offset the revenue lost by the municipality due to the excise tax exemption. The bill also authorizes municipalities to impose a fee on campgrounds for permission to construct or to lease land to another person or entity to use docks, floats, piers, boat lifts and riprap that occupy space that is within 100 feet from the shoreline of a great pond.