

MAINE STATE LEGISLATURE

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L.D. 2076

Date: 3/8/24

(Filing No. H-812)

TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
131ST LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1335, L.D. 2076, "An Act to Exempt from Excise Tax Vehicles of Active Duty Service Members Stationed Out-of-state"

Amend the bill by striking out the title and substituting the following:

'An Act to Exempt from Excise Tax Vehicles of Active Duty Service Members Deployed Out-of-state'

Amend the bill by striking out all of section 1 and inserting the following:

'Sec. 1. 36 MRSA §1483, sub-§16, as amended by PL 2013, c. 532, §1, is further 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 or outside the State or who is deployed for military service for a period of more than 180 days or was deployed for a period of at least 180 consecutive days, a portion or all of which occurred in the 12 months preceding the request for an exemption from excise tax, and who did not previously receive an exemption for that deployment. 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~~ documentation of the member's eligibility 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~~ includes a member of the National Guard or the Reserves of the United States Armed Forces as long as the person satisfies the service requirements of this subsection. For purposes of this subsection, "deployed for military service" has the same meaning as in Title 26, section 814, subsection 1, paragraph A.

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

COMMITTEE AMENDMENT

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SUMMARY

This amendment extends the motor vehicle excise tax exemption provided in the bill for certain persons deployed for military service to include individuals who are not deployed at the time of making the request for an exemption from excise tax but who were deployed for a period of at least 180 consecutive days in the 12 months preceding the request for an exemption. The amendment also makes changes to clarify what documentation a person requesting the exemption is required to provide to verify the person's military service.

FISCAL NOTE REQUIRED

(See attached)



131st MAINE LEGISLATURE

LD 2076

LR 2852(02)

An Act to Exempt from Excise Tax Vehicles of Active Duty Service Members Stationed Out-of-state

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-812)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

No state fiscal impact
Minor revenue decrease - Municipalities
Minor savings - Municipalities

Fiscal Detail and Notes

As excise tax is collected and retained by municipalities, this bill has no State fiscal impact. Extending the exemption to additional active duty service members will reduce municipal excise tax collections and repealing the requirement to adopt an ordinance to provide an excise tax exemption will decrease municipal costs. The municipal revenue and cost impacts are expected to be minor.