

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Exempt from Excise Tax Maine Military Personnel Who Are Serving Their Tours of Duty in Maine

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

Sec. 1. 36 MRSA §1483, sub-§14, as amended by PL 1995, c. 12, §2 and as affected by §4, is further amended to read:

14. Antique and experimental aircraft. Antique and experimental aircraft as defined in Title 6, section 3, subsections 10-A and 18-E and registered according to the provisions of Title 6; and

Sec. 2. 36 MRSA §1483, sub-§15, as enacted by PL 1995, c. 12, §3 and as affected by §4, is amended to read:

15. Adaptive equipment. Adaptive equipment installed on a motor vehicle owned by a disabled person or the family of a disabled person to make that vehicle operable or accessible by a disabled person; and

Sec. 3. 36 MRSA §1483, sub-§16 is enacted to read:

16. Active military stationed in Maine. 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. A member of the Armed Forces of the United States stationed in the State who desires to register that member's vehicle in this State 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

Under the federal Servicemembers Civil Relief Act of 2003, formerly the federal Soldiers' and Sailors' Civil Relief Act of 1940, a nonresident member of the United States Armed Forces is exempt from the excise tax imposed on motor vehicles.

This bill extends that exemption from the payment of excise tax on motor vehicles to all members of the United States Armed Forces, regardless of their state of residency, who are permanently stationed at a military or naval post, station or base in Maine. The exemption does not apply to members of the National Guard or the Reserves of the United States Armed Forces.