



# 127th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2015

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Legislative Document

No. 514

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H.P. 353

House of Representatives, February 24, 2015

**An Act To Amend the Laws Governing the Location of Motor  
Vehicle Excise Tax Collection for Motor Vehicles Owned by Public  
Utilities**

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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 BUCKLAND of Farmington.  
Cosponsored by Senator SAVIELLO of Franklin and  
Representatives: BROOKS of Lewiston, CHIPMAN of Portland, GINZLER of Bridgton,  
HARLOW of Portland, HEAD of Bethel, HIGGINS of Dover-Foxcroft, McCABE of  
Skowhegan, McELWEE of Caribou, PICCHIOTTI of Fairfield, Senators: BRAKEY of  
Androscoggin, CYRWAY of Kennebec, DAVIS of Piscataquis, DUTREMBLE of York,  
MIRAMANT of Knox.

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

2 **Sec. 1. 36 MRSA §1484, sub-§3, ¶C**, as amended by PL 2007, c. 627, §33, is  
3 repealed and the following enacted in its place:

4 C. The excise tax on a motor vehicle owned by a corporation or a partnership must  
5 be paid to the place in which the owner's registered or main office is located, except  
6 that if the owner has an additional permanent place of business where motor vehicles  
7 are customarily kept, the tax on these vehicles must be paid to the place where that  
8 permanent place of business is located. The temporary location of an office and the  
9 stationing of vehicles in connection with a construction project of less than 24  
10 months' duration are not considered to constitute a permanent place of business. If the  
11 owner is a foreign corporation or partnership not maintaining a place of business  
12 within the State, the excise tax must be paid to the Secretary of State.

13 Within 3 years from the date of an excise tax levy under the authority of this  
14 paragraph, a municipality, county or motor vehicle owner that feels the excise tax has  
15 been improperly levied may request a determination of this question by the State Tax  
16 Assessor. The State Tax Assessor's determination is limited to the same 3-year period  
17 and is binding on all of the parties. Any of the parties may seek review of the  
18 determination in accordance with the Maine Rules of Civil Procedure, Rule 80-C.  
19 Within 30 days after receipt of notice of a determination made by the State Tax  
20 Assessor under this paragraph, a municipality or county that has incorrectly accepted  
21 excise tax money must pay the money, together with interest at the maximum rate  
22 established by the Treasurer of State pursuant to section 505, to the municipality or  
23 county identified in the determination as the proper place of payment.

24 **SUMMARY**

25 Current law allows an owner of a public utility to pay excise tax for its motor  
26 vehicles to the place where its registered or main office is located. This bill treats public  
27 utilities like other corporations and partnerships by requiring the payment of excise tax to  
28 the place where the owner has a permanent location where its motor vehicles are kept.