



126th MAINE LEGISLATURE

SECOND REGULAR SESSION-2014

Legislative Document

No. 1733

H.P. 1241

House of Representatives, January 16, 2014

**An Act Regarding the Registration of Motor Vehicles of Deployed
Members of the National Guard or Reserves of the United States
Armed Forces**

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative CROCKETT of Bethel.
Cosponsored by Representatives: DAVIS of Sangerville, MORIARTY of Cumberland.

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

2 **Sec. 1. 36 MRSA §1483, sub-§16**, as enacted by PL 2007, c. 404, §3 and
3 affected by §4, is amended to read:

4 **16. Active military stationed in Maine.** Vehicles owned, including those jointly
5 owned with a spouse, by a person on active duty serving in the Armed Forces of the
6 United States who is permanently stationed at a military or naval post, station or base in
7 the State. A member of the Armed Forces of the United States stationed in the State who
8 desires to register that member's vehicle in this State shall present certification from the
9 commander of the member's post, station or base, or from the commander's designated
10 agent, that the member is permanently stationed at that post, station or base. For purposes
11 of this subsection, "a person on active duty serving in the Armed Forces of the United
12 States" does not include a member of the National Guard or the Reserves of the United
13 States Armed Forces unless that person is under an order to active duty for a period of
14 more than 30 days, as defined in 10 United States Code, Section 101(d)(2).

15 **SUMMARY**

16 Current law provides an exemption from the excise tax imposed on vehicles owned
17 by a person on active duty serving in the Armed Forces of the United States; a member of
18 the National Guard or Reserves of the United States Armed Forces does not qualify for
19 the exemption. This bill extends that exemption to a member of the National Guard or
20 Reserves of the United States Armed Forces if that member is under an order to active
21 duty for more than 30 days. This bill also specifies that a vehicle jointly owned with a
22 spouse of a member of the Armed Forces of the United States who is on active duty is
23 eligible for the exemption.