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**TAXATION**

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**STATE OF MAINE  
SENATE  
126TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 486, L.D. 1379, Bill, “An Act Regarding the Valuation of Certain Vehicles”

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

**Sec. 1. 36 MRSA §1482, sub-§1, ¶C**, as amended by PL 2011, c. 646, §3, is further amended to read:

C. For the privilege of operating a motor vehicle or camper trailer on the public ways, each motor vehicle, other than a stock race car, or each camper trailer to be so operated is subject to excise tax as follows, except as specified in subparagraph (3) ~~or (4)~~ or (5): a sum equal to 24 mills on each dollar of the maker's list price for the first or current year of model, 17 1/2 mills for the 2nd year, 13 1/2 mills for the 3rd year, 10 mills for the 4th year, 6 1/2 mills for the 5th year and 4 mills for the 6th and succeeding years. The minimum tax is \$5 for a motor vehicle other than a bicycle with motor attached, \$2.50 for a bicycle with motor attached, \$15 for a camper trailer other than a tent trailer and \$5 for a tent trailer. The excise tax on a stock race car is \$5.

(1) On new registrations of automobiles, trucks and truck tractors, the excise tax payment must be made prior to registration and is for a one-year period from the date of registration.

(2) Vehicles registered under the International Registration Plan are subject to an excise tax determined on a monthly proration basis if their registration period is less than 12 months.

(3) For commercial vehicles manufactured in model year 1996 and after, the amount of excise tax due for trucks or truck tractors registered for more than 26,000 pounds and for Class A special mobile equipment, as defined in Title 29-A, section 101, subsection 70, is based on the purchase price in the original year of title rather than on the list price. Verification of purchase price for the application of excise tax is determined by the initial bill of sale or the state sales

**COMMITTEE AMENDMENT**

1 tax document provided at point of purchase. The initial bill of sale is that issued  
2 by the dealer to the initial purchaser of a new vehicle.

3 (4) For buses manufactured in model year 2006 and after, the amount of excise  
4 tax due is based on the purchase price in the original year of title rather than on  
5 the list price. Verification of purchase price for the application of excise tax is  
6 determined by the initial bill of sale or the state sales tax document provided at  
7 point of purchase. The initial bill of sale is that issued by the dealer to the initial  
8 purchaser of a new vehicle.

9 (5) For trucks or truck tractors registered for more than 26,000 pounds that have  
10 been reconstructed using a prepackaged kit that may include a frame, front axle  
11 or body but does not include a power train or engine and for which a new  
12 certificate of title is required to be issued, the amount of excise tax due is based  
13 on the maker's list price of the prepackaged kit.

14 For motor vehicles being registered pursuant to Title 29-A, section 405, subsection 1,  
15 paragraph C, the excise tax must be prorated for the number of months in the  
16 registration.

17 **Sec. 2. 36 MRSA §1482, sub-§4**, as amended by PL 1997, c. 200, §1, is further  
18 amended to read:

19 **4. Maker's list price.** The maker's list price of a vehicle to be used ~~shall~~ must be  
20 obtained from sources approved by the State Tax Assessor, ~~except for a truck or truck~~  
21 ~~tractor described under subsection 1, paragraph C, subparagraph (5).~~ Where When the  
22 maker's list price of a vehicle is not readily obtainable the State Tax Assessor shall  
23 prescribe the maker's list price to be used or the manner in which the maker's list price  
24 ~~shall be~~ is determined.

25 A. At the time of payment of the excise tax prior to a new registration for a new  
26 passenger vehicle purchased from a motor vehicle dealer licensed in any state for the  
27 sale of new passenger vehicles, the owner shall submit the manufacturer's suggested  
28 retail price sticker, or a copy of the sticker, to the excise tax collector. In the case of  
29 rental and fleet vehicles, other documentation may be provided at the discretion of  
30 the municipal excise tax collector.

31 This paragraph applies only to those vehicles for which a manufacturer's suggested  
32 retail price sticker is required by the Federal Government.'

### 33 SUMMARY

34 This amendment replaces the bill and clarifies that for trucks or truck tractors  
35 registered for more than 26,000 pounds that have been reconstructed using a prepackaged  
36 kit that may include a frame, front axle or body but does not include a power train or  
37 engine and for which a new certificate of title is required to be issued, the amount of  
38 excise tax due is based on the maker's list price of the prepackaged kit.