

STATE OF MAINE

IN THE YEAR OF OUR LORD

TWO THOUSAND TWENTY-FIVE

S.P. 62 - L.D. 15

An Act to Modify the Excise Tax on Camper Trailers

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

Sec. 1. 36 MRSA §1482, sub-§1, ¶C, as amended by PL 2013, c. 263, §1, 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), (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, ~~and \$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 tax document provided at point of purchase. The initial bill of sale is that issued by the dealer to the initial purchaser of a new vehicle.

(4) For buses manufactured in model year 2006 and after, the amount of excise tax due 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 tax document provided at point of purchase. The initial bill of sale is that issued by the dealer to the initial purchaser of a new vehicle.

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

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

Sec. 2. 36 MRSA §1482, sub-§1, ¶C-1 is enacted to read:

C-1. For the privilege of operating a camper trailer on the public ways, each camper trailer is subject to an annual excise tax as specified in this paragraph.

(1) The excise tax is based on the overall length of the camper trailer as follows:

- (a) For a camper trailer less than 13 feet in length, \$6;
- (b) For a camper trailer at least 13 feet but less than 14 feet in length, \$7;
- (c) For a camper trailer at least 14 feet but less than 15 feet in length, \$8;
- (d) For a camper trailer at least 15 feet but less than 16 feet in length, \$9;
- (e) For a camper trailer at least 16 feet but less than 17 feet in length, \$11;
- (f) For a camper trailer at least 17 feet but less than 18 feet in length, \$13;
- (g) For a camper trailer at least 18 feet but less than 19 feet in length, \$16;
- (h) For a camper trailer at least 19 feet but less than 20 feet in length, \$19;
- (i) For a camper trailer at least 20 feet but less than 21 feet in length, \$22;
- (j) For a camper trailer at least 21 feet but less than 22 feet in length, \$26;
- (k) For a camper trailer at least 22 feet but less than 23 feet in length, \$30;
- (l) For a camper trailer at least 23 feet but less than 24 feet in length, \$51;
- (m) For a camper trailer at least 24 feet but less than 25 feet in length, \$56;
- (n) For a camper trailer at least 25 feet but less than 26 feet in length, \$61;
- (o) For a camper trailer at least 26 feet but less than 27 feet in length, \$68;
- (p) For a camper trailer at least 27 feet but less than 28 feet in length, \$75;
- (q) For a camper trailer at least 28 feet but less than 29 feet in length, \$82;
- (r) For a camper trailer at least 29 feet but less than 30 feet in length, \$89;
- (s) For a camper trailer at least 30 feet but less than 31 feet in length, \$96;
- (t) For a camper trailer at least 31 feet but less than 32 feet in length, \$103;
- (u) For a camper trailer at least 32 feet but less than 33 feet in length, \$110;
- (v) For a camper trailer at least 33 feet but less than 34 feet in length, \$117;

(w) For a camper trailer at least 34 feet but less than 35 feet in length, \$125;
(x) For a camper trailer at least 35 feet but less than 36 feet in length, \$133;
(y) For a camper trailer at least 36 feet but less than 37 feet in length, \$141;
(z) For a camper trailer at least 37 feet but less than 38 feet in length, \$149;
(aa) For a camper trailer at least 38 feet but less than 39 feet in length, \$158;
(bb) For a camper trailer at least 39 feet but less than 40 feet in length, \$167;
(cc) For a camper trailer at least 40 feet but less than 41 feet in length, \$177;
(dd) For a camper trailer at least 41 feet but less than 42 feet in length, \$187;
(ee) For a camper trailer at least 42 feet but less than 43 feet in length, \$198;
(ff) For a camper trailer at least 43 feet but less than 44 feet in length, \$210;
(gg) For a camper trailer at least 44 feet but less than 45 feet in length, \$223;
(hh) For a camper trailer at least 45 feet but less than 46 feet in length, \$237;
(ii) For a camper trailer at least 46 feet but less than 47 feet in length, \$252;
(jj) For a camper trailer at least 47 feet but less than 48 feet in length, \$268;
(kk) For a camper trailer at least 48 feet but less than 49 feet in length, \$284;
(ll) For a camper trailer at least 49 feet but less than 50 feet in length, \$301;
(mm) For a camper trailer at least 50 feet but less than 51 feet in length, \$318;
(nn) For a camper trailer at least 51 feet but less than 52 feet in length, \$335;
(oo) For a camper trailer at least 52 feet but less than 53 feet in length, \$352;
and
(pp) For a camper trailer at least 53 feet in length, \$18 for each additional foot
of length, rounded up to the next full foot, in addition to the amount specified
in division (oo).

(2) On a new registration of a camper trailer, the excise tax payment must be made
prior to registration and is for a one-year period from the date of registration.

(3) Notwithstanding any provision of this section to the contrary, an excise tax on
a camper trailer may not be assessed by value or age of the camper trailer.

(4) Annually, beginning in 2026, by September 15th, the assessor shall multiply
the cost-of-living adjustment for taxable years beginning in the succeeding
calendar year by the amounts in subparagraph (1). For purposes of this
subparagraph, "cost-of-living adjustment" means the Chained Consumer Price
Index, as defined in section 5402, subsection 1, for the 12-month period ending
June 30th of the preceding calendar year divided by the Chained Consumer Price
Index for the 12-month period ending June 30, 2025. The result must be rounded
to the nearest integer. If the cost-of-living adjustment for any calendar year would
be less than the cost-of-living adjustment for the preceding calendar year, the cost-
of-living adjustment is the same as for the preceding calendar year.

Sec. 3. Effective date. This Act takes effect January 1, 2026.