



# 125th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2011

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Legislative Document

No. 117

H.P. 99

House of Representatives, January 20, 2011

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**An Act To Amend 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 "Heather J.R. Priest".

HEATHER J.R. PRIEST  
Clerk

Presented by Representative HARVELL of Farmington.  
Cosponsored by Senator SAVIELLO of Franklin and  
Representatives: CHASE of Wells, CUSHING of Hampden, FITZPATRICK of Houlton,  
GIFFORD of Lincoln, LIBBY of Waterboro, PARRY of Arundel, PLUMMER of Windham,  
VALENTINO of Saco.

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3 repealed and the following enacted in its place: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 is 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 This bill treats public utilities like other corporations and partnerships for purposes of  
26 motor vehicle excise taxation by changing the location of payment of the tax by those  
27 utilities from the place where the owner has its registered or main office to the place  
28 where the owner has a permanent location where the vehicle is kept.