



# 131st MAINE LEGISLATURE

LD 2076

LR 2852(03)

**An Act to Exempt from Excise Tax Vehicles of Active Duty Service Members Deployed Out-of-state**

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-812)**

**Committee: Taxation**

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## Fiscal Note

No state fiscal impact  
Minor revenue decrease - Municipalities  
Minor savings - Municipalities

### Fiscal Detail and Notes

As excise tax is collected and retained by municipalities, this bill has no State fiscal impact. Extending the exemption to additional active duty service members will reduce municipal excise tax collections and repealing the requirement to adopt an ordinance to provide an excise tax exemption will decrease municipal costs. The municipal revenue and cost impacts are expected to be minor.