

Title 36: TAXATION
Chapter 111-A: BUS TAXATION PRORATION AGREEMENT

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Maine Revised Statutes
Title 36: TAXATION
Chapter 111-A: BUS TAXATION PRORATION AGREEMENT

Subchapter 1: AGREEMENT

§1492. PURPOSES AND PRINCIPLES -- ARTICLE I

1. Purposes of agreement. It is the purpose of this agreement to set up a system whereby any contracting state may permit owners of fleets of buses operating in 2 or more states to prorate the registration of the buses in such fleets in each state in which the fleets operate on the basis of the proportion of miles operated within such state to total fleet miles, as defined herein.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

2. Principle of proration of registration. It is hereby declared that in making this agreement the contracting states adhere to the principle that each state should have the freedom to develop the kind of highway user tax structure that it determines to be most appropriate to itself, that the method of taxation of interstate buses should not be a determining factor in developing its user tax structure, and that annual taxes or other taxes of the fixed fee type upon buses which are not imposed on a basis that reflects the amount of highway use should be apportioned among the states, within the limits of practicality, on the basis of vehicle miles traveled within each of the states.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

SECTION HISTORY

1993, c. 683, §B3 (NEW). 1993, c. 683, §B5 (AFF).

§1493. DEFINITIONS -- ARTICLE II

1. Administrator. "Administrator" means the official or agency of a state administering the fee involved, or, in the case of proration of registration, the official or agency of a state administering the proration of registration in that state.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

2. Base state. "Base state" means the state from or in which the bus is most frequently dispatched, garaged, serviced, maintained, operated or otherwise controlled, or in the case of a fleet bus the state to which it is allocated for registration under statutory requirements. In order that this section may not be used for the purpose of evasion of registration fees, the administrators of the contracting states may make the final decision as to the proper base state, in accordance with section 1494, subsection 8, to prevent or avoid such evasion.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

3. Bus. "Bus" means any motor vehicle of a bus type engaged in the interstate transportation of passengers and subject to the jurisdiction of the Interstate Commerce Commission, or any agency successor thereto, or one or more state regulatory agencies concerned with the regulation of passenger transport.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

4. Contracting state. "Contracting state" means a state that is a party to this agreement.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

5. Fleet. As to each contracting state, "fleet" includes only those buses that actually travel a portion of their total miles in such state. A fleet must include 3 or more buses.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

6. Person. "Person" includes any individual, firm, copartnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate or any other group or combination acting as a unit.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

7. Proration of registration. "Proration of registration" means registration of fleets of buses in accordance with section 1495, Article IV.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

8. Reciprocity. "Reciprocity" means that each contracting state, to the extent provided in this agreement, exempts a bus from registration and registration fees.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

9. Registration. "Registration" means the registration of a bus and the payment of annual fees and taxes as set forth in or pursuant to the laws of the respective contracting states.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

10. State. "State" includes the States of the United States, the District of Columbia, the territories of the United States, the Provinces of Canada, and the States, Territories and Federal District of Mexico.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

SECTION HISTORY

1993, c. 683, §B3 (NEW). 1993, c. 683, §B5 (AFF).

§1494. GENERAL PROVISIONS -- ARTICLE III

1. Effect on other agreements, arrangements and understandings. On and after its effective date, this agreement supersedes any reciprocal or other agreement, arrangement or understanding between any 2 or more of the contracting states covering, in whole or in part, any of the matters covered by this agreement; but this agreement may not affect any reciprocal or other agreement, arrangement or understanding between a contracting state and a state or states not a party to this agreement.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

2. Applicability to exempt vehicles. This agreement does not require registration in a contracting state of any vehicles that are in whole or part exempt from registration under the laws or regulations of such state without respect to this agreement.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

3. Inapplicability to caravanned vehicle. The benefits and privileges of this agreement may not be extended to a vehicle operated on its own wheels, or in tow of a motor vehicle, transported for the purpose of selling or offering the same for sale to or by any agent, dealer, purchaser or prospective purchaser.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

4. Other fees and taxes. This agreement does not waive any fees or taxes charged or levied by any state in connection with the ownership or operation of vehicles other than registration fees as defined herein. All other fees and taxes must be paid to each state in accordance with the laws thereof.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

5. Statutory vehicle regulations. This agreement does not authorize the operation of a vehicle in any contracting state contrary to the laws or regulations thereof, except those pertaining to registration and payment of fees; and with respect to such laws or regulations, only to the extent provided in this agreement.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

6. Violations. Each contracting state reserves the right to withdraw, by order of the administrator thereof, all or any part of the benefits or privileges granted pursuant to this agreement from the owner of any vehicle or fleet of vehicles operated in violation of any provision of this agreement. The administrator shall immediately give notice of any such violation and withdrawal of any such benefits or privileges to the administrator of each other contracting state in which vehicles of such owner are operated.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

7. Cooperation. The administrator of each of the contracting states shall cooperate with the administrators of the others and each contracting state hereby agrees to furnish such aid and assistance to each other within its statutory authority as will aid in the proper enforcement of this agreement.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

8. Interpretation. In any dispute between or among contracting states arising under this agreement, the final decision regarding interpretation of questions at issue relating to this agreement must be reached by joint action of the contracting states, acting through the administrator thereof, and must upon determination be placed in writing.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

9. Effect of headings. Article and section heading contained herein may not be deemed to govern, limit, modify or in any manner affect the scope, meaning or intent of the provisions of any Article or part hereof.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

10. Entry into force. This agreement enters into force and becomes binding between and among the contracting states when enacted or otherwise entered into by any 2 states. Thereafter, it enters into force and becomes binding with respect to any state when enacted into law by such state. If the statutes of any state so authorize or provide, such state may become party to this agreement upon the execution thereof by an executive or administrative official thereof acting on behalf of and for such state.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

SECTION HISTORY

1993, c. 683, §B3 (NEW). 1993, c. 683, §B5 (AFF).

§1495. PRORATION OF REGISTRATION -- ARTICLE IV

1. Applicability. Any owner of a fleet may register the buses of said fleet in any contracting state by paying to said state total registration fees in an amount equal to that obtained by applying the proportion of in-state fleet miles divided by the total fleet miles, to the total fees which would otherwise be required for regular registration of each and all of such vehicles in such contracting state.

All fleet pro-rata registration fees must be based upon the mileage proportions of the fleet during the period of 12 months ending on August 31st next preceding the commencement of the registration year for which registration is sought. Except, that mileage proportions for a fleet not operated during such period in the state where application for registration is made will be determined by the administrator upon the sworn application of the applicant showing the operations during such period in other states and the estimated operations during the registration year for which registration is sought, in the state in which application is being made; or if no operations were conducted during such period a full statement of the proposed method of operation.

If any buses operate in 2 or more states which permit the proration of registration on the basis of a fleet of buses consisting of a lesser number of vehicles than provided in section 1493, Article II, subsection 5, such fleet may be prorated as to registration in such states, in which event the buses in such fleet may not be required to register in any other contracting states if each such vehicle is registered in some contracting state, except to the extent it is exempt from registration as provided in section 1494, Article III, subsection 2.

If the administrator of any state determines, based on the administrator's method of the operation thereof, that the inclusion of a bus or buses as a part of a fleet would adversely affect the proper fleet fee that should be paid to that administrator's state, having due regard for fairness and equity, the administrator may refuse to permit any or all of such buses to be included in that administrator's state as a part of such fleet.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

2. Total fleet miles. Total fleet miles, with respect to each contracting state, means the total miles operated by the fleet in such state, in all other contracting states, in other states having proportional registration provisions, in states with which such contracting state has reciprocity, and in such other states as the administrator determines should be included under the circumstances in order to protect or promote the interest of that administrator's state; except that in states having laws requiring proration on the basis of a different determination of total fleet miles, total fleet miles must be determined on such basis.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

3. Leased vehicles. If a bus is operated by a person other than the owner as a part of a fleet that is subject to this Article, then the operator of such fleet must be deemed to be the owner of said bus for the purposes of this Article.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

4. Extent of privileges. Upon the registration of a fleet in a contracting state pursuant to this Article, each bus in the fleet may be operated in both interstate and intrastate operations in such state, except as provided in section 1494, Article III, subsection 5.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

5. Application for proration. The application for proration of registration must be made in each contracting state upon substantially the application forms and supplements authorized by joint action of the administrators of the contracting states.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

6. Issuance of identification. Upon registration of a fleet, the state that is the base state of a particular bus of the fleet shall issue the required license plates and registration card for such bus and each contracting state in which the fleet of which such bus is a part, operates shall issue a special identification identifying such bus as a part of a fleet that has fully complied with the registration requirements of such state. The required license plates, registration cards and identification must be appropriately displayed in the manner required by or pursuant to the laws of each respective state.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

7. Additions to fleet. If any bus is added to a prorated fleet after the filing of the original application, the owner shall file a supplemental application. The owner shall register such bus in each contracting state in like manner as provided for buses listed in an original application and the registration fee payable must be determined on the mileage proportion used to determine the registration fees payable for buses registered under the original application.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

8. Withdrawals from fleet. If any bus is withdrawn from a prorated fleet during the period for which it is registered or identified, the owner shall notify the administrator of each state in which it is registered or identified of such withdrawal and shall return the plates, and registration card or identification as may be required by or pursuant to the laws of the respective states.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

9. Audits. The administrator of each contracting state shall, within the statutory authority of such administrator, make any information obtained upon an audit of records of any applicant for proration of registration available to the administrators of the other contracting states.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

10. Errors in registration. If it is determined by the administrator of a contracting state, as a result of such audits or otherwise, that an improper fee has been paid that administrator's state, or errors in registration found, the administrator may require the fleet owner to make the necessary corrections in the registration of the fleet and payment of fees.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

SECTION HISTORY

1993, c. 683, §B3 (NEW). 1993, c. 683, §B5 (AFF).

§1496. RECIPROCITY -- ARTICLE V

1. Grant of reciprocity. Each of the contracting states grants reciprocity as provided in this Article.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

2. Applicability. The provisions of this agreement with respect to reciprocity applies only to a bus properly registered in the base state of the bus, which state must be a contracting state.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

3. Nonapplicability to fleet buses. The reciprocity granted pursuant to this Article does not apply to a bus which is entitled to be registered or identified as part of a prorated fleet.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

4. Extent of reciprocity. The reciprocity granted pursuant to this Article permits the interstate operation of a bus and intrastate operation that is incidental to a trip of such bus involving interstate operation.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

5. Other agreements. Nothing in this agreement may be construed to prohibit any of the contracting states from entering into separate agreements with each other for the granting of temporary permits for the intrastate operation of vehicles registered in the other state; nor to prevent any of the contracting states from entering into agreements to grant reciprocity for intrastate operation within any zone or zones agreed upon by the states.

[1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF) .]

SECTION HISTORY

1993, c. 683, §B3 (NEW). 1993, c. 683, §B5 (AFF).

§1497. WITHDRAWAL OR REVOCATION -- ARTICLE VI

Any contracting state may withdraw from this agreement upon 30 days written notice to each other contracting state, which notice may be given only after the repeal of this agreement by the legislature of such state, if adoption was by legislative act, or after renunciation by the appropriate administrative official of such contracting state if the laws thereof empower that official so to renounce. [1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF).]

SECTION HISTORY

1993, c. 683, §B3 (NEW). 1993, c. 683, §B5 (AFF).

§1498. CONSTRUCTION AND SEVERABILITY -- ARTICLE VII

This compact must be liberally construed so as to effectuate the purposes thereof. The provisions of this compact are severable and if any phrase, clause, sentence or provision of this compact is declared to be contrary to the Constitution of any state or of the United States or the applicability thereof to any government, agency, person or circumstance is held invalid, the validity of the remainder of this compact and the applicability thereof to any government, agency, person or circumstance are not affected thereby. If this compact is held contrary to the constitution of any state participating herein, the compact remains in full force and effect as to the remaining party states and in full force and effect as to the state affected as to all severable matters. [1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF).]

SECTION HISTORY

1993, c. 683, §B3 (NEW). 1993, c. 683, §B5 (AFF).

Subchapter 2: PROVISIONS RELATED TO AGREEMENT

§1499. RATIFICATION

The Bus Taxation Proration Agreement is enacted into law and entered into with all jurisdictions legally joining therein in the form substantially as provided in this subchapter. [1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF).]

SECTION HISTORY

1993, c. 683, §B3 (NEW). 1993, c. 683, §B5 (AFF).

§1499-A. ADMINISTRATOR, DEFINED

As used in the agreement, with reference to this State, the term "administrator" means Secretary of State. [1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF).]

SECTION HISTORY

1993, c. 683, §B3 (NEW). 1993, c. 683, §B5 (AFF).

§1499-B. EXEMPTIONS

The Secretary of State has the power to make such exemptions from the coverage of the agreement as may be appropriate and to make such changes in methods for the reporting of any information required to be furnished to this State pursuant to the agreement as, in the Secretary of State's judgment, is suitable, provided that any such exemptions or changes are not contrary to the purposes set forth in section 1492, Article 1, and is made in order to permit the continuance of uniformity of practice among the contracting states with respect to buses. Any such exemption or change must be made by rule or regulation and is not effective unless made by the same procedure required for other rules and regulations of the Secretary of State's department. [1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF).]

SECTION HISTORY

1993, c. 683, §B3 (NEW). 1993, c. 683, §B5 (AFF).

§1499-C. WITHDRAWAL FROM AGREEMENT

Unless otherwise provided in any statute withdrawing this State from participation in the agreement, the Governor must be the officer to give notice of withdrawal therefrom. [1993, c. 683, Pt. B, §3 (NEW); 1993, c. 683, Pt. B, §5 (AFF).]

SECTION HISTORY

1993, c. 683, §B3 (NEW). 1993, c. 683, §B5 (AFF).

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