

Maine Revised Statutes

Title 36: TAXATION

Chapter 111-A: BUS TAXATION PRORATION AGREEMENT

§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).

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