**An Act To Allow Municipalities To Exempt Volunteer Firefighters from Paying Excise Tax on Their Vehicles Used To Respond to Fire Calls**

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

**Sec.** **1. 36 MRSA §1483-B** is enacted to read:

**§****1483-B.** **Local option exemption for volunteer firefighters**

A municipality may by ordinance exempt from the annual excise tax imposed pursuant to section 1482 one vehicle owned or jointly owned by a resident volunteer firefighter. To be entitled to an exemption, a resident volunteer firefighter must annually present documentation to a designated municipal official demonstrating that during the previous 12 months the resident actively served as a volunteer firefighter and used the vehicle on which the exemption is being requested to respond to fire calls. A municipal ordinance may enumerate additional eligibility criteria, including, but not limited to, duration of service, minimum call response and training requirements. For the purpose of this section, "volunteer firefighter" means a member of a separately incorporated volunteer fire department or member of a municipal fire department who receives only nominal compensation or reimbursement for actual costs incurred for responding to fire calls or participating in required training and meetings.

**SUMMARY**

This bill authorizes municipalities to adopt an ordinance extending a vehicle excise tax exemption to volunteer firefighters.