



# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

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**Legislative Document**

**No. 94**

H.P. 60

House of Representatives, January 13, 2021

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

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Received by the Clerk of the House on January 11, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

*R. B. Hunt*

ROBERT B. HUNT  
Clerk

Presented by Representative DOUDERA of Camden.  
Cosponsored by Senator CURRY of Waldo and  
Representative: DODGE of Belfast.

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

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

3           **§1483-B. Local option exemption for volunteer firefighters**

4           A municipality may by ordinance exempt from the annual excise tax imposed pursuant  
5           to section 1482 one vehicle owned or jointly owned by a resident volunteer firefighter. To  
6           be entitled to an exemption, a resident volunteer firefighter must annually present  
7           documentation to a designated municipal official demonstrating that during the previous  
8           12 months the resident actively served as a volunteer firefighter and used the vehicle on  
9           which the exemption is being requested to respond to fire calls. A municipal ordinance  
10          may enumerate additional eligibility criteria, including, but not limited to, duration of  
11          service, minimum call response and training requirements. For the purpose of this section,  
12          "volunteer firefighter" means a member of a separately incorporated volunteer fire  
13          department or member of a municipal fire department who receives only nominal  
14          compensation or reimbursement for actual costs incurred for responding to fire calls or  
15          participating in required training and meetings.

16           **SUMMARY**

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