



130th MAINE LEGISLATURE

FIRST REGULAR SESSION-2021

Legislative Document

No. 94

H.P. 60

House of Representatives, January 13, 2021

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

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.

A handwritten signature in cursive script that reads "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.