

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill by striking out the title and substituting the following:

**'Resolve, To Require a Study of the Payment  
of Motor Vehicle Excise Tax by Public Utilities'**

Amend the bill by striking out everything after the title and before the summary and inserting the following:

**'Sec. 1 Study group established. Resolved:** That the Study Group to Evaluate the Payment of Motor Vehicle Excise Tax by Public Utilities, referred to in this resolve as "the study group," is established; and be it further

**Sec. 2 Study group membership. Resolved:** That the study group consists of 5 members appointed as follows:

1. Three members of the Senate appointed by the President of the Senate, including at least one member from each of the 2 parties holding the largest number of seats in the Legislature. Two of the appointees must be members of the Joint Standing Committee on Taxation, and one of the appointees must be a member of the Joint Standing Committee on Energy, Utilities and Technology; and

2. Two members of the House of Representatives appointed by the Speaker of the House, including one member from each of the 2 parties holding the largest number of seats in the Legislature. One appointee must be a member of the Joint Standing Committee on Taxation, and one appointee must be a member of the Joint Standing Committee on Energy, Utilities and Technology; and be it further

**Sec. 3 Chair. Resolved:** That the House member from the Joint Standing Committee on Taxation is the chair of the study group; and be it further

**Sec. 4 Appointments; convening of study group. Resolved:** That all appointments must be made no later than 30 days following the effective date of this resolve. The appointing authorities shall notify the Executive Director of the Legislative Council once all appointments have been completed. After appointment of all members, the chair shall call and convene the first meeting of the study group. If 30 days or more after the effective date of this resolve a majority of but not all appointments have been made, the chair may request authority and the Legislative Council may grant authority for the study group to meet and conduct its business; and be it further

**Sec. 5 Duties. Resolved:** That the study group shall:

1. Compare the treatment with regard to taxation under the Maine Revised Statutes, Title 36, section 1484, subsection 3, paragraph C of:

A. Corporations described in Title 35-A, sections 2101 to 2104 that, under Title 36, section 1484, subsection 3, paragraph C, subparagraph (2), pay motor vehicle excise tax to the place in which the registered or main office of the corporation is located; and

B. Corporations that, under Title 36, section 1484, subsection 3, paragraph C, subparagraph (1), pay motor vehicle excise tax to the location of the permanent place of business where the vehicle is customarily kept;

2. Determine the fiscal impact on municipalities of requiring public utilities to pay motor vehicle excise tax to the location of a permanent place of business where a vehicle is customarily kept, including the administrative impact on municipalities where vehicles are customarily kept if new collection obligations are imposed; and

3. Analyze the public policies surrounding the payment of motor vehicle excise tax by corporations under Title 36, section 1484, subsection 3, paragraph C, including the impact of payment location on utility ratepayers, property tax payers and municipal budgets; and be it further

**Sec. 6 Staff assistance. Resolved:** That the Legislative Council shall provide necessary staffing services to the study group. The Public Utilities Commission shall provide assistance to the study group in obtaining information regarding the impact of payment location on utility ratepayers. The Department of Administrative and Financial Services, Maine Revenue Services shall provide assistance to the study group in obtaining information from municipalities regarding fiscal and administrative impacts of the collection of motor vehicle excise tax on vehicles owned by public utilities; and be it further

**Sec. 7 Report. Resolved:** That, no later than November 5, 2014, the study group shall submit to the Joint Standing Committee on Taxation a report that includes its findings and recommendations, including suggested legislation, for presentation to the joint standing committee of the Legislature having jurisdiction over taxation matters of the First Regular Session of the 127th Legislature.'

## SUMMARY

This resolve, which is the majority report of the committee, establishes the Study Group to Evaluate the Payment of Motor Vehicle Excise Tax by Public Utilities to study and analyze current law regarding the location of payment of motor vehicle excise tax by public utilities as compared to other corporations. The study group is required to report the results of its study and analysis to the Joint Standing Committee on Taxation for presentation to the joint standing committee of the Legislature having jurisdiction over taxation matters of the First Regular Session of the 127th Legislature. The committee is authorized to submit legislation related to the report pursuant to the joint rules.