



131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document

No. 1268

H.P. 816

House of Representatives, March 21, 2023

**An Act to Provide for a Local Motor Vehicle Excise Tax Exemption
for Qualifying Volunteer Firefighters and Emergency Medical
Services Persons**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative DOUDERA of Camden.

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 and emergency medical**
4 **services persons**

5 **1. Definitions.** As used in this section, unless the context otherwise indicates, the
6 following terms have the following meanings.

7 A. "Emergency medical services person" has the same meaning as in Title 32, section
8 83, subsection 12, except that the person receives no or nominal compensation or
9 reimbursement for actual costs incurred for responding to emergency medical services
10 calls or participating in required training and meetings.

11 B. "Volunteer firefighter" means a member of a separately incorporated volunteer fire
12 department or municipal fire department who receives no or nominal compensation or
13 reimbursement for actual costs incurred for responding to fire calls or participating in
14 required training and meetings.

15 **2. Optional exemption.** A municipality may by ordinance exempt from the annual
16 excise tax imposed pursuant to section 1482 one vehicle owned or jointly owned by a
17 resident who is a volunteer firefighter or a volunteer emergency medical services person.
18 To qualify for the exemption, the resident volunteer firefighter or resident volunteer
19 emergency medical services person annually must present to a designated municipal
20 official documentation demonstrating that during the previous 12 months, the resident
21 actively served as a volunteer firefighter or volunteer emergency medical services person
22 and used the vehicle for which the exemption is being requested to respond to fire calls or
23 emergency medical services calls. A municipality may impose additional eligibility
24 criteria, including, but not limited to, duration of service as a volunteer firefighter or
25 emergency medical services person, required response to a minimum number of fire or
26 emergency services calls and training requirements.

27 **SUMMARY**

28 This bill allows a municipality to provide an exemption from annual excise tax for one
29 vehicle owned, separately or jointly, by a resident of that municipality who is a volunteer
30 firefighter or volunteer emergency medical services person, as long as that vehicle is used
31 to perform those volunteer services.