



# 131st MAINE LEGISLATURE

## SECOND REGULAR SESSION-2024

---

Legislative Document

No. 2076

---

H.P. 1335

House of Representatives, December 22, 2023

---

### **An Act to Exempt from Excise Tax Vehicles of Active Duty Service Members Stationed Out-of-state**

---

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Clerk of the House on December 20, 2023. 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 LEMELIN of Chelsea.

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

2 **Sec. 1. 36 MRSA §1483, sub-§16**, as amended by PL 2013, c. 532, §1, is further  
3 amended to read:

4 **16. Active military ~~stationed in Maine~~.** Vehicles owned, including those jointly  
5 owned with a spouse, by a person on active duty serving in the Armed Forces of the United  
6 States who is permanently stationed at a military or naval post, station or base in the State  
7 or outside the State or who is deployed for military service for a period of more than 180  
8 days. Joint ownership of the vehicle must be indicated in the vehicle's title documentation.  
9 A member of the Armed Forces of the United States ~~stationed in the State~~, or that member's  
10 spouse, who desires to register that member's vehicle in this State pursuant to this  
11 subsection shall present certification from the commander of the member's post, station or  
12 base, or from the commander's designated agent, that the member is permanently stationed  
13 at that post, station or base or is deployed for military service for a period of more than 180  
14 days. For purposes of this subsection, "a person on active duty serving in the Armed Forces  
15 of the United States" ~~does not include~~ includes a member of the National Guard or the  
16 Reserves of the United States Armed Forces as long as the person satisfies the service  
17 requirements of this subsection. For purposes of this subsection, "deployed for military  
18 service" has the same meaning as in Title 26, section 814, subsection 1, paragraph A.

19 **Sec. 2. 36 MRSA §1483-A**, as enacted by PL 2011, c. 313, §1 and affected by §2,  
20 is repealed.

21 **SUMMARY**

22 Current law provides an exemption from the excise tax imposed on vehicles owned by  
23 a person on active duty serving in the United States Armed Forces who is stationed in the  
24 State. This bill expands eligibility by amending the provision of law establishing the  
25 exemption to include a person on active duty stationed outside the State or who is deployed  
26 for more than 180 days. It further amends the exemption to include members of the National  
27 Guard and the Reserves of the United States Armed Forces. Finally, the bill repeals the  
28 provision of law that establishes a local option for municipalities to pass an ordinance  
29 offering the exemption established by the bill.