



# 131st MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2023

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Legislative Document

No. 1486

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S.P. 607

In Senate, April 5, 2023

### An Act to Exempt Tractor Trailer Trucks from the Excise Tax

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator STEWART of Aroostook.  
Cosponsored by Representative: MASON of Lisbon.

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

2 **Sec. 1. 36 MRSA §1482, sub-§1, ¶C**, as amended by PL 2013, c. 263, §1, is further  
3 amended by amending subparagraph (3) to read:

4 (3) For ~~commercial vehicles manufactured in model year 1996 and after, the~~  
5 ~~amount of excise tax due for trucks or truck tractors registered for more than 26,000~~  
6 ~~pounds and for Class A special mobile equipment, as defined in Title 29-A, section~~  
7 ~~101, subsection 70, the amount of excise tax due~~ is based on the purchase price in  
8 the original year of title rather than on the list price. Verification of purchase price  
9 for the application of excise tax is determined by the initial bill of sale or the state  
10 sales tax document provided at point of purchase. The initial bill of sale is that  
11 issued by the dealer to the initial purchaser of ~~a new vehicle~~ the Class A special  
12 mobile equipment.

13 **Sec. 2. 36 MRSA §1482, sub-§8** is enacted to read:

14 **8. Exemptions.** A truck or truck tractor registered for more than 26,000 pounds is  
15 exempt from the excise tax under this section.

## 16 SUMMARY

17 This bill exempts trucks and truck tractors registered for more than 26,000 pounds from  
18 the excise tax.