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Date: (Filing No. H- )

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
126TH LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 1259, L.D. 1754, Bill, “An Act To Amend the Laws Governing the Location of Motor Vehicle Excise Tax Collection for Motor Vehicles Owned by Public Utilities”

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

**COMMITTEE AMENDMENT**

1 resolve. The appointing authorities shall notify the Executive Director of the Legislative  
2 Council once all appointments have been completed. After appointment of all members,  
3 the chair shall call and convene the first meeting of the study group. If 30 days or more  
4 after the effective date of this resolve a majority of but not all appointments have been  
5 made, the chair may request authority and the Legislative Council may grant authority for  
6 the study group to meet and conduct its business; and be it further

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

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

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

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

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

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

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

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

38 **SUMMARY**

39 This resolve, which is the majority report of the committee, establishes the Study  
40 Group to Evaluate the Payment of Motor Vehicle Excise Tax by Public Utilities to study  
41 and analyze current law regarding the location of payment of motor vehicle excise tax by  
42 public utilities as compared to other corporations. The study group is required to report

1 the results of its study and analysis to the Joint Standing Committee on Taxation for  
2 presentation to the joint standing committee of the Legislature having jurisdiction over  
3 taxation matters of the First Regular Session of the 127th Legislature. The committee is  
4 authorized to submit legislation related to the report pursuant to the joint rules.