

STATE OF MAINE

—  
IN THE YEAR OF OUR LORD  
TWO THOUSAND NINETEEN

—  
H.P. 647 - L.D. 873

**An Act To Clarify the Application of the Motor Vehicle Excise Tax to Water  
Well Drilling Equipment**

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

**Sec. 1. 36 MRSA §1481, sub-§3**, as amended by PL 2003, c. 414, Pt. B, §52 and affected by c. 614, §9, is further amended to read:

**3. Motor vehicle.** "Motor vehicle" means any self-propelled vehicle not operated exclusively on tracks, including motorcycles, but not including aircraft. "Motor vehicle" does not include any vehicle prohibited by law from operating on the public highways. "Motor vehicle" does not include any snowmobile as defined in Title 12, section 13001. "Motor vehicle" does not include water well drilling equipment attached to a self-propelled vehicle and used for business purposes by a person licensed under Title 32, chapter 69-C.