

MMA Testimony in Opposition to

LD 1732, An Act to Allow a Municipality to Waive the Excise Tax on an Antique Automobile Owned by a Person 65 Years of Age or Older

April 30, 2025

Senator Grohoski, Representative Cloutier and members of the Taxation Committee, my name is Kate Dufour, and I am submitting testimony in opposition to LD 1732 on behalf of MMA's Legislative Policy Committee, which establishes the association's positions on all municipally relevant legislation.

While municipal officials understand that the authority provided in LD 1732 is voluntary and the motor vehicle exemption is narrowly applied to antique automobiles registered to an owner who is at least 65 years of age, the issue is with the unintended consequences associated with this type of legislation. From the municipal perspective, exceptions to the general rule, beget exemption after exemption. The concern being that year after year new bills seeking to increase who is eligible for an excise tax exemption will be introduced, or more troubling, a legislative mandate requiring all municipalities to provide the excise tax exemption will be enacted.

Again, while municipal officials appreciate the voluntary nature of the proposal, they remain concerned with the unintended consequences associated with being pressured to expand the benefit and the associated impacts on the remaining property taxpayers.

Thank you for your time and consideration of the municipal perspective on this issue.