

**WRITTEN TESTIMONY OF**  
**CHRISTINE M. LANDES, MOTHER OF AN ACTIVE-DUTY SERVICE MEMBER AND**  
**MAINE MUNICIPAL MANAGER**

Before the Joint Standing Committee on Taxation

Hearing Date: *February 6, 2024*

**Testimony in Support of:**

**LD 2076 An Act to Exempt from Excise Tax Vehicles of Active-Duty Service Members  
Stationed Out-of-state**

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**Senator Grohoski, Representative Perry, and members of the Taxation Committee:**

Good afternoon, I am Christine Landes, a mom of an active-duty military member currently stationed in Fairbanks, Alaska, where the median year-round temperature is 28.5 year-round (and might I add has been a - 47 this past week) and a municipal manager for a small town here in central Maine.

I am here today to testify in favor of amending Title 36 MRSA § 1483, sub-§16 regarding active duty and the exemption of their obligation to pay excise tax to the municipality they call home. The current law allows active-duty military that are **stationed in Maine** to be exempt from excise tax. I am here to ask each of you why should those that still call Maine home, while Uncle Sam is ordering them to serve their country away from this great state of Maine for more than 180 days, be required to pay excise tax on the vehicle that they may or may not even be using on the roads in their hometown or state?

Let me testify as a mom first. My son, who was called to military service from a long line of military family members, was told that his first four (4) years of service would be carried out in Fairbanks Alaska, 4,300 miles away from mom and dad and other family members. Although a bit disappointed that he could not stay in the lower forty-eight (48), he knew what he had to do, and he proudly went to serve. He was not happy to be sent to that area but he knows he made a commitment to our country so he will not complain but instead will serve with pride.

He is also proud to continue his Maine residency and not play the game that we see so many young military members play of changing their residency to non-tax states such as

Texas and Florida- where there is no excise tax and no income tax. He pays his Maine income tax and registers his car along with voting in Maine elections. So, I ask each of you today, why should he, a Maine resident, not ALSO be exempt from the excise tax that other active-duty military members that are Maine residents and **stationed in Maine** are exempt from?

Now let me place my Maine manager hat on for just a moment. I asked several Maine managers to testify here with me today and although I couldn't get anyone here due to lack of quantifying such data to validate the testimony or the manager having time to ask the board or council to support testimony from the municipality, I am here to give you a couple of pieces of information as a Maine manager.

I want to remind you all that excise funds stay locally to pay for roads. Active-duty military members stationed here will use the roads causing wear and tear with their vehicles that with current law they will pay no excise tax on. Those active duty, stationed away for more than 180 days, and having their vehicle with them as my son does, are not using the roads, yet his excise tax money is still being given to the municipality he calls home.

Lastly, there are some Maine municipalities that have already taken the initiative to include active-duty military stationed outside of Maine by passing an ordinance exempting excise, but there are a few that do not have this on the books. Why should one Maine municipality do for their out of state active-duty residents and another not? All of those serving our country should be treated fairly and consistently by the state they call home.

In summary, I ask each of you to consider supporting this amendment to the law by allowing active duty military members that are Maine residents and are deployed for military service for more than 180 days to be exempt from excise tax along with those that are fortunate enough to be stationed here in the great state of Maine year-round. This bill would have a minimal effect on local excise tax as many military members change their resident status once they enter service or they are already receiving excise exemption based on local ordinance enactment.

Thank you for listening to my testimony and I will gladly answer any questions you may have.