



James Libby, Ph.D.  
Senator, District 22

THE MAINE SENATE  
132nd Legislature

3 State House Station  
Augusta, Maine 04333

**Testimony of Senator James D. Libby  
Sponsor of L.D. 15, "An Act to Eliminate the Excise Tax on Camper Trailers"**

Public Hearing: Tuesday, February 4, 2025

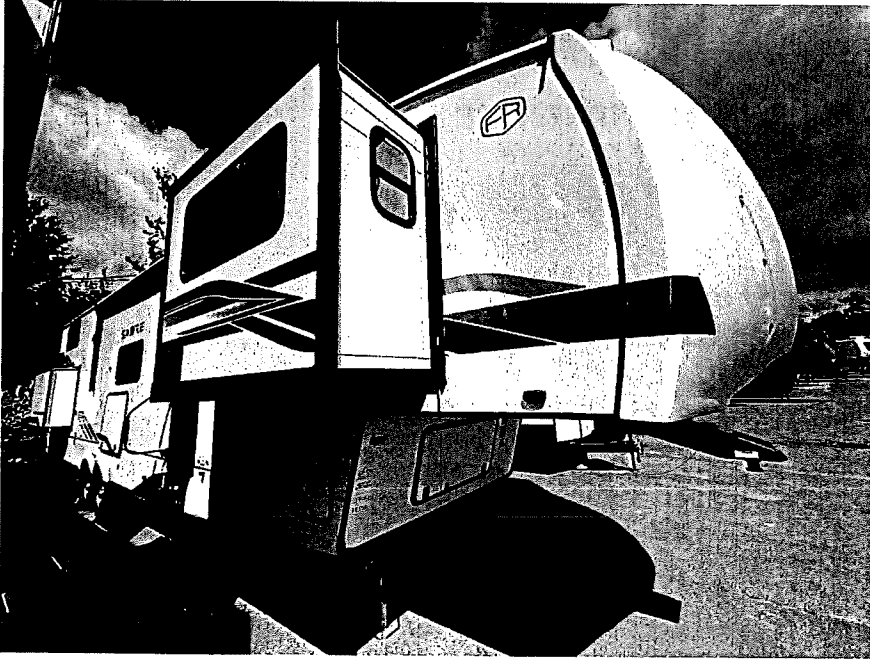
Senator Grohoski, Representative Cloutier, and esteemed members of the Joint Standing Committee on Taxation,

My name is Jim Libby, and I am a State Senator representing Senate District # 22, comprised of the towns of Naples, Sebago, Baldwin, and Standish in Cumberland County; Hiram and Porter in Oxford County; and, Limington, Limerick, Cornish, Parsonsfield, Newfield, Acton, and Shapleigh, in the County of York.

It is my honor to bring to your attention the contents of L.D. 15, "An Act to Eliminate the Excise Tax on Camper Trailers."

While it may not surprise the honored members of this committee that I am here today to discuss the potential for lowering a tax, I think in this case members may be very surprised to learn just how much we are asking of citizens who own camper trailers.

Here is a picture of a 2025 Forest River Sabre camper trailer:



This camper goes for around \$112,000.

Let's look at what a variety of campers' property tax (excise) looks like.

Below you will find a table of different camper trailers MSRP and excise tax rates for each year of registration.

	MSRP	0.024 Year 1	0.0175 Year 2	0.0135 Year 3	0.01 Year 4	0.0065 Year 5	0.004 Year 6+
2025 Jayco North Point 382 FLRB	151,472	3,635.33	2,650.76	2,044.87	1,514.72	984.57	605.89
2025 Forest River Sabre 37 FLL	112,743	2,705.83	1,973	1,522.03	1,127.43	743.83	450.972
2025 Coleman Homestead	95,000	2,280	1,662.5	1,282	950	617	380
2025 Forrest River Vibe	73,045	1,753.08	1,278.29	986.11	730.45	474.79	292.18
2024 Connect 262 RLK	63,045	1,513.08	1,103.29	851.11	630.45	409.79	252.18
2022 Winnebago Voyage	33,753	810.07	590.68	455.67	337.53	219.39	135.01
2025 In Tech RV Luna Rover	26,653	639.67	466.43	359.81	266.53	173.24	106.61
2012 Rockwood Ultra Lite 2604	16,983	407.592	297.2	229.27	169.83	110.39	67.932
2007 Keystone Loreda	13,932	334.37	243.81	188.08	139.32	90.558	55.73

\*Rounded to the nearest cent

As you can see, in addition to the 5.5% Sales tax on a camper trailer, the good citizens of Maine must pay thousands of dollars a year in excise tax. So, more than \$6000 in sales tax and more than \$8,000 in excise tax. Eleven thousand dollars of taxes in six years.

Meanwhile, states like Alaska have no sales and no excise tax on these vehicles, along with a simple \$100 registration. Indiana repealed the excise tax on camper trailers in 2017. State like Florida, Delaware, Georgia and Hawaii have no excise tax on these vehicles. The camper trailers from Delaware drive on our roads, yet we Mainers pay dearly.

My constituent, Dana Lampron, will follow me with more on Maine's ridiculous property tax rates. Why should they be yearly? Why should they be as much as a car or truck, when they are on our roads a small fraction of the time that a car is? There are many more questions that should be addressed by this committee. The time has come to get realistic about the skyrocketing tax rates in this state.

Thank you.