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**Public Law**  
123rd Legislature  
First Regular Session

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**Chapter 83**  
**H.P. 198 - L.D. 227**

**An Act To Allow the Reimbursement of  
Motor Vehicle Excise Taxes in Certain Cases**

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

**Sec. 1. 36 MRSA §1482, sub-§5, ¶D,** as amended by PL 1997, c. 175, §1, is repealed and the following enacted in its place:

D. If the credit available under this subsection exceeds the amount transferred to another vehicle, a municipality may choose, but is not required to refund the excess amount. If a municipality chooses to refund excess amounts it must do so in all instances where there is an excess amount.

Effective September 20, 2007