

### §533-A. Municipal Excise Tax Reimbursement Fund

**1. Fund established.** The Municipal Excise Tax Reimbursement Fund, referred to in this section as the "fund," is established as a dedicated, nonlapsing fund.

[PL 1997, c. 505, §2 (NEW).]

**2. Deposits.** The Secretary of State shall deposit into the fund all revenue derived pursuant to section 531, subsection 6.

[PL 1997, c. 505, §2 (NEW).]

**3. Use of the fund.** The fund must be used as follows.

A. Between July 1st and October 31st, the Secretary of State shall disburse to a participating municipality a sum equal to the difference in the amount of excise tax that would have been collected by that municipality in the prior fiscal year on each commercial motor vehicle or bus under Title 36, section 1482, subsection 1, paragraph C, subparagraph (3) or (4) using the manufacturer's suggested retail price from the amount of that excise tax actually collected by that municipality in the prior fiscal year based on the actual purchase price. The Secretary of State shall provide supporting documentation to a municipality regarding the disbursement that municipality receives under this section. [PL 2011, c. 646, §1 (AMD).]

B. By December 1st of the fiscal year in which disbursements are made under paragraph A, the Secretary of State shall transfer from the fund to the Highway Fund a sum equal to the difference in the total revenues derived pursuant to section 531, subsection 6 in the prior fiscal year from the total disbursements made under paragraph A in the current fiscal year. [PL 2001, c. 361, §15 (AMD).]

[PL 2011, c. 646, §1 (AMD).]

**4. Municipal participation optional.** Municipal participation in the reimbursement program under this section is optional. A participating municipality must collect and provide to the Secretary of State any information the Secretary of State requires to calculate reimbursement.

[PL 1997, c. 505, §2 (NEW).]

#### SECTION HISTORY

PL 1997, c. 505, §2 (NEW). PL 2001, c. 361, §15 (AMD). PL 2011, c. 646, §1 (AMD).

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