

## §1481. Definitions

The following words and phrases as used in section 551 and this chapter shall have the following meanings:

**1. Mobile home.** "Mobile home" means:

A. A structure, transportable in one or more sections, which is 8 body feet or more in width and is 32 body feet or more in length, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air-conditioning and electrical systems contained therein.

A mobile home remains a mobile home for purposes of this Title even though it may be used for the advertising, sales, display or promotion of merchandise or services, or for any other commercial purposes except the transportation of property. [PL 1975, c. 252, §15 (RPR).]

B. [PL 2019, c. 401, Pt. A, §13 (RP).]  
[PL 2019, c. 401, Pt. A, §13 (AMD).]

**1-A. Camper trailer.** "Camper trailer" shall mean:

A. A trailer or semitrailer primarily designed and constructed to provide temporary living quarters for recreational, camping, travel or other use. [PL 2019, c. 401, Pt. A, §14 (AMD).]

B. A manufactured or homemade tent trailer, so called, which consists of a platform, shelf or box, with means of permanently or temporarily attaching a tent, used to provide temporary living quarters for recreational, camping, travel or other use. [PL 1975, c. 252, §16 (RPR).]  
[PL 2019, c. 401, Pt. A, §14 (AMD).]

**2. Maker's list price.** "Maker's list price" in the case of vehicles manufactured in the United States means the retail price at the point of manufacture, less the federal manufacturer's tax. "Maker's list price" in the case of vehicles manufactured outside the United States means the retail price at the nearest port of entry. In either case, "maker's list price" includes the manufacturer's suggested retail price of all accessories and equipment which are a part of the vehicle at the time the excise tax is paid.  
[PL 1981, c. 230 (AMD).]

**3. Motor vehicle.** "Motor vehicle" means any self-propelled vehicle not operated exclusively on tracks, including motorcycles, but not including aircraft. "Motor vehicle" does not include any vehicle prohibited by law from operating on the public highways. "Motor vehicle" does not include any snowmobile as defined in Title 12, section 13001. "Motor vehicle" does not include water well drilling equipment attached to a self-propelled vehicle and used for business purposes by a person licensed under Title 32, chapter 69-C.  
[PL 2019, c. 430, §1 (AMD).]

**4. Stock race car.** "Stock race car" means a one-time factory produced vehicle equipped with roll bars or bracing welded or attached to the frame in a permanent manner and special safety belts, firewalls and having a certain amount of the body removed.

**5. Vehicle.** "Vehicle" means a motor vehicle, mobile home, camper trailer, heavier-than-air aircraft or lighter-than-air aircraft. "Vehicle" does not include any snowmobiles as defined in Title 12, section 13001.  
[PL 2003, c. 414, Pt. B, §53 (AMD); PL 2003, c. 614, §9 (AFF).]

**6. Automobile.** "Automobile" means a motor vehicle, including a motorized home but not including a stock race car, designed for the conveyance of passengers with a seating capacity of not more than 14 persons.  
[PL 1973, c. 588, §6 (NEW).]

**7. Purchase price.** "Purchase price" means the actual price paid, including any trade-in value applied to the cost of purchasing the vehicle.

[PL 1995, c. 440, §3 (NEW); PL 1995, c. 440, §5 (AFF).]

**8. Bus.** "Bus" has the same meaning as in Title 29-A, section 101, subsection 11.

[PL 2011, c. 646, §2 (NEW).]

#### SECTION HISTORY

PL 1965, c. 18, §§3,4 (AMD). PL 1969, c. 414, §§6,7 (AMD). PL 1973, c. 588, §6 (AMD). PL 1975, c. 252, §§15,16 (AMD). PL 1977, c. 324, §1 (AMD). PL 1977, c. 564, §132 (AMD). PL 1981, c. 230 (AMD). PL 1981, c. 275 (AMD). PL 1981, c. 706, §18 (AMD). PL 1991, c. 546, §15 (AMD). PL 1995, c. 440, §3 (AMD). PL 1995, c. 440, §5 (AFF). PL 2001, c. 396, §20 (AMD). PL 2003, c. 414, §§B52,53 (AMD). PL 2003, c. 414, §D7 (AFF). PL 2003, c. 614, §9 (AFF). PL 2011, c. 646, §2 (AMD). PL 2019, c. 401, Pt. A, §§13, 14 (AMD). PL 2019, c. 430, §1 (AMD).

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