

**TESTIMONY OF
MICHAEL J. ALLEN, ASSOCIATE COMMISSIONER FOR TAX POLICY
DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES**

Before the Joint Standing Committee on Transportation
Hearing Date: *April 3, 2025*

LD 611 – *“An Act to Allow the Secretary of State to Collect Excise Taxes on Motor Vehicles Owned by Residents Who Are Unhoused”*

Senator Nagle, Representative Crafts, and members of the Transportation Committee – good afternoon, my name is Michael Allen, Associate Commissioner for Tax Policy in the Department of Administrative and Financial Services. I am testifying at the request of the Administration Neither For Nor Against LD 611, *“An Act to Allow the Secretary of State to Collect Excise Taxes on Motor Vehicles Owned by Residents Who Are Unhoused.”*

I am presenting testimony today to raise a couple of technical concerns with the bill. First, the term “residing place” is not defined under Title 36, chapter 111, but “reside or resident” is defined under 36 M.R.S. § 501 as having a “place of domicile.” The concept of “domicile” can be complicated, and the domicile status of an unhoused person may not be entirely clear.

In addition, the qualification that an individual be a “resident of this State” somewhat contradicts with the qualification that the individual also have “no residing place.”

The Administration looks forward to working with the Committee on the bill; representatives from MRS can be available for the Work Session to provide additional information and respond in detail to the Committee’s questions if requested.