

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

## **An Act To Provide Tax Relief to Residents Deployed for Military Duty or Stationed outside of Maine**

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

**Sec. 1. 36 MRSA §1483, sub-§15**, as amended by PL 2007, c. 404, §2 and affected by §4, is further amended to read:

**15. Adaptive equipment.** Adaptive equipment installed on a motor vehicle owned by a disabled person or the family of a disabled person to make that vehicle operable or accessible by a disabled person; and

**Sec. 2. 36 MRSA §1483, sub-§16**, as enacted by PL 2007, c. 404, §3 and affected by §4, is amended to read:

**16. Active military stationed in Maine.** Vehicles owned by a person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in the State. A member of the Armed Forces of the United States stationed in the State who desires to register that member's vehicle in this State shall present certification from the commander of the member's post, station or base, or from the commander's designated agent, that the member is permanently stationed at that post, station or base. For purposes of this subsection, "a person on active duty serving in the Armed Forces of the United States" does not include a member of the National Guard or the Reserves of the United States Armed Forces; and

**Sec. 3. 36 MRSA §1483, sub-§17** is enacted to read:

**17. Residents permanently stationed or deployed for military service outside of Maine.** Vehicles owned by a resident who is on active duty serving in the United States Armed Forces and who is either permanently stationed at a military or naval post, station or base outside this State or deployed for military service for a period of more than 30 days. A resident who is on active duty serving in the United States Armed Forces and who is either permanently stationed at a military or naval post, station or base outside this State or deployed for military service for a period of more than 30 days who desires to register that resident's vehicle in this State must present certification from the commander of the resident's post, station or base, or from the commander's designated agent, that the resident is permanently stationed at that post, station or base or is deployed for military service for a period of more than 30 days. For purposes of this subsection, "deployed for military service" has the same meaning as in Title 26, section 814, subsection 1, paragraph A.

**Sec. 4. Effective date.** This Act takes effect November 1, 2011.

## **SUMMARY**

Current law exempts from excise tax motor vehicles owned by a resident or nonresident on active military duty who is permanently stationed at a military base in Maine.

This bill also exempts from the excise tax vehicles owned by residents of Maine who are on active military duty and who are either permanently stationed at a military or naval base outside of Maine or are deployed for military service in the United States Armed Forces, including the National Guard and Reserves, for a period of more than 30 days.