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## **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-A** is enacted to read:

### **§ 1483-A. Local option exemption for residents permanently stationed or deployed for military service outside of the State**

A municipality may by ordinance exempt from the annual excise tax imposed pursuant to section 1482 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 180 days who desires to register that resident's vehicle in this State. To apply for the exemption, the resident must present to a designated municipal official 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 180 days. For purposes of this section, "United States Armed Forces" includes the National Guard and the Reserves of the United States Armed Forces. For purposes of this section, "deployed for military service" has the same meaning as in Title 26, section 814, subsection 1, paragraph A.

**Sec. 2. Effective date.** This Act takes effect January 1, 2012.

Effective 90 days following adjournment of the 125th  
Legislature, First Regular Session, unless otherwise indicated.