

PASSED JUNE 20, 2012



MUNICIPALITY OF ETNA, MAINE

ORDINANCE
EXEMPTING ELIGIBLE ACTIVE DUTY MILITARY PERSONNEL
FROM VEHICLE EXCISE TAX

Section 1. Authority.

This ordinance is enacted pursuant to 36 M.R.S.A. § 1483-A, which expressly authorizes such ordinances.

Section 2. Excise tax exemption; qualifications.

Vehicles owned by a resident of this municipality 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 and who desires to register that resident's vehicle(s) in this State are hereby exempted from the annual excise tax imposed pursuant to 36 M.R.S.A. § 1482.

To apply for this exemption, the resident must present to the municipal excise tax collector 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 26 M.R.S.A. § 814(1)(A).

For purposes of this section, "vehicle" has the same meaning as in 36 M.R.S.A. § 1481(5) and does not include any snowmobiles as defined in 12 M.R.S.A. § 13001.

Section 3. Effective date; duration.

This ordinance shall take effect immediately upon enactment by the municipal legislative body unless otherwise provided and shall remain in effect unless and until it or 36 M.R.S.A. § 1483-A is repealed.

June 20, 2012

Andrew Watson


John Merrill


Walter Gibbons


LeRoy Hall


Brian Curtin

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-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 January 1, 2012.

Statement of Fact
ACTIVE DUTY STATIONED IN MAINE EXCISE TAX EXEMPTION

Name: _____ DOB: _____

Unit: _____ Phone: _____

Station/Base: _____

Home of Record (legal address claimed for tax purposes):

Commander's Certification: This individual is permanently assigned to the unit and station identified above, is on active duty and is not a member of the Guard or Reserves.

(Commander or Commander's Agent Name) *(Signature)* *(Date)*

BMV USE	Plate #	Class Code:	Date:	Initials:
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This statement must be completed at the time of registration and re-registration.

MV7 Rev 12/07