

STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-FOUR

H.P. 1335 - L.D. 2076

**An Act to Exempt from Excise Tax Vehicles of Active Duty Service Members
Deployed Out-of-state**

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

Sec. 1. 36 MRSA §1483, sub-§16, as amended by PL 2013, c. 532, §1, is further amended to read:

16. Active military ~~stationed in Maine~~. Vehicles owned, including those jointly owned with a spouse, 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 or outside the State or who is deployed for military service for a period of more than 180 days or was deployed for a period of at least 180 consecutive days, a portion or all of which occurred in the 12 months preceding the request for an exemption from excise tax, and who did not previously receive an exemption for that deployment. Joint ownership of the vehicle must be indicated in the vehicle's title documentation. A member of the Armed Forces of the United States ~~stationed in the State~~, or that member's spouse, who desires to register that member's vehicle in this State pursuant to this subsection shall present certification documentation of the member's eligibility 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~~ includes a member of the National Guard or the Reserves of the United States Armed Forces as long as the person satisfies the service requirements of this subsection. For purposes of this subsection, "deployed for military service" has the same meaning as in Title 26, section 814, subsection 1, paragraph A.

Sec. 2. 36 MRSA §1483-A, as enacted by PL 2011, c. 313, §1 and affected by §2, is repealed.