

§1482. Excise tax

1. Annual excise tax. An annual excise tax is imposed with respect to each registration year in the following cases.

A. For the privilege of operating an aircraft within the State, each heavier-than-air aircraft or lighter-than-air aircraft operated in this State that is owned or controlled by a resident of this State is subject to an excise tax computed as follows: 9 mills on each dollar of the maker's average equipped price for the first or current year of model; 7 mills for the 2nd year; 5 mills for the 3rd year; 4 mills for the 4th year; and 3 mills for the 5th and succeeding years. The minimum tax is \$10. Nonresidents of this State who operate aircraft within this State for compensation or hire must pay 1/12 of the tax amount computed as required in this paragraph for each calendar month or fraction thereof that the aircraft remains in the State. [PL 2011, c. 610, Pt. A, §7 (AMD).]

A-1. [PL 1991, c. 846, §14 (RP).]

B. For the privilege of operating a mobile home upon the public ways, each mobile home to be so operated is subject to such excise tax as follows: A sum equal to 25 mills on each dollar of the maker's list price for the first or current year of model, 20 mills for the 2nd year, 16 mills for the 3rd year and 12 mills for the 4th year and succeeding years. The minimum tax is \$15. [PL 2011, c. 240, §10 (AMD).]

C. For the privilege of operating a motor vehicle or camper trailer on the public ways, each motor vehicle, other than a stock race car, or each camper trailer to be so operated is subject to excise tax as follows, except as specified in subparagraph (3), (4) or (5): a sum equal to 24 mills on each dollar of the maker's list price for the first or current year of model, 17 1/2 mills for the 2nd year, 13 1/2 mills for the 3rd year, 10 mills for the 4th year, 6 1/2 mills for the 5th year and 4 mills for the 6th and succeeding years. The minimum tax is \$5 for a motor vehicle other than a bicycle with motor attached, \$2.50 for a bicycle with motor attached, \$15 for a camper trailer other than a tent trailer and \$5 for a tent trailer. The excise tax on a stock race car is \$5.

(1) On new registrations of automobiles, trucks and truck tractors, the excise tax payment must be made prior to registration and is for a one-year period from the date of registration.

(2) Vehicles registered under the International Registration Plan are subject to an excise tax determined on a monthly proration basis if their registration period is less than 12 months.

(3) For commercial vehicles manufactured in model year 1996 and after, the amount of excise tax due for trucks or truck tractors registered for more than 26,000 pounds and for Class A special mobile equipment, as defined in Title 29-A, section 101, subsection 70, is based on the purchase price in the original year of title rather than on the list price. Verification of purchase price for the application of excise tax is determined by the initial bill of sale or the state sales tax document provided at point of purchase. The initial bill of sale is that issued by the dealer to the initial purchaser of a new vehicle.

(4) For buses manufactured in model year 2006 and after, the amount of excise tax due is based on the purchase price in the original year of title rather than on the list price. Verification of purchase price for the application of excise tax is determined by the initial bill of sale or the state sales tax document provided at point of purchase. The initial bill of sale is that issued by the dealer to the initial purchaser of a new vehicle.

(5) For trucks or truck tractors registered for more than 26,000 pounds that have been reconstructed using a prepackaged kit that may include a frame, front axle or body but does not include a power train or engine and for which a new certificate of title is required to be issued, the amount of excise tax due is based on the maker's list price of the prepackaged kit.

For motor vehicles being registered pursuant to Title 29-A, section 405, subsection 1, paragraph C, the excise tax must be prorated for the number of months in the registration. [PL 2013, c. 263, §1 (AMD).]

D. [PL 2001, c. 671, §33 (RP).]
[PL 2013, c. 263, §1 (AMD).]

2. Tax 1/2 during certain periods. The excise tax is 1/2 of the amount provided in subsection 1 during the following periods:

A. On a farm truck, as defined in Title 29-A, section 505, subsection 1, with 2 or 3 axles that is used primarily for transportation of agricultural produce grown by the owner on the owner's farm during the last 6 months of a registration year; and [PL 2011, c. 240, §11 (AMD).]

B. On all property subject to excise tax under subsection 1 during the last 4 months of a registration year. [PL 2011, c. 240, §11 (AMD).]
[PL 2011, c. 240, §11 (AMD).]

3. Tax paid for previous registration year. If an excise tax was paid in accordance with this section for the previous registration year by the same person on the same vehicle, the excise tax for the new registration year must be assessed as if the vehicle was in its next year of model. [PL 2019, c. 401, Pt. A, §15 (AMD).]

4. Maker's list price. The maker's list price of a vehicle to be used must be obtained from sources approved by the State Tax Assessor, except for a truck or truck tractor described under subsection 1, paragraph C, subparagraph (5). When the maker's list price of a vehicle is not readily obtainable the State Tax Assessor shall prescribe the maker's list price to be used or the manner in which the maker's list price is determined.

A. At the time of payment of the excise tax prior to a new registration for a new passenger vehicle purchased from a motor vehicle dealer licensed in any state for the sale of new passenger vehicles, the owner shall submit the manufacturer's suggested retail price sticker, or a copy of the sticker, to the excise tax collector. In the case of rental and fleet vehicles, other documentation may be provided at the discretion of the municipal excise tax collector.

This paragraph applies only to those vehicles for which a manufacturer's suggested retail price sticker is required by the Federal Government. [PL 1997, c. 200, §1 (NEW).]
[PL 2013, c. 263, §2 (AMD).]

5. Credits. An owner or lessee who has paid the excise tax in accordance with this section or the property tax for a vehicle is entitled to a credit up to the maximum amount of the tax previously paid in that registration year for any one vehicle toward the tax for any number of vehicles, regardless of the number of transfers that may be required of the owner or lessee in that registration year. The credit is available only if the vehicle's ownership is transferred, the vehicle is totally lost by fire, theft or accident, the vehicle is totally junked or abandoned, the use of the vehicle is totally discontinued or, in the case of a leased vehicle, the registration is transferred.

A. The credit must be given in any place in which the excise tax is payable. [PL 1997, c. 175, §1 (AMD).]

B. For each transfer made in the same registration year, the owner shall pay \$3 to the place in which the excise tax is payable. [PL 2011, c. 240, §13 (AMD).]

C. During the last 4 months of the registration year, the credit may not exceed 1/2 of the maximum amount of the tax previously paid in that registration year for any one vehicle. [PL 2011, c. 240, §13 (AMD).]

D. If the credit available under this subsection exceeds the amount transferred to another vehicle, a municipality may choose, but is not required to refund the excess amount. If a municipality

chooses to refund excess amounts it must do so in all instances where there is an excess amount. [PL 2007, c. 83, §1 (RPR).]

E. For the purposes of this subsection, "owner" includes the surviving spouse of the owner. [PL 2011, c. 240, §13 (AMD).]

F. [PL 1987, c. 79, §§6, 7 (RP).]

G. For the purposes of this subsection, "totally discontinued" means that the owner has permanently discontinued all use of the vehicle except for selling, transferring ownership of, junking or abandoning that vehicle. The owner of the vehicle must provide a signed statement attesting that use of the vehicle from which the credit is being transferred is totally discontinued. If the owner who has totally discontinued use of a vehicle later seeks to register that vehicle, no excise tax credits may be applied with respect to the registration of that vehicle or any subsequent transfer of that vehicle's registration. [PL 2015, c. 87, §1 (NEW).]

[PL 2019, c. 401, Pt. A, §16 (AMD).]

6. Payment of tax. Payment of excise tax before property taxes are committed.

A. Where the person seeking to pay the excise tax owned the vehicle other than an automobile, truck or truck tractor on or before April 1st, the excise tax must be paid before property taxes for the year in question are committed to the collector, otherwise the owner is subject to a personal property tax. [PL 2017, c. 288, Pt. A, §44 (AMD).]

B. Where the person seeking to pay the excise tax acquired the vehicle other than an automobile, truck or truck tractor after April 1st, or, being a nonresident, brought the vehicle other than an automobile, truck or truck tractor into this State after April 1st, the excise tax may be paid at any time. [PL 1979, c. 666, §39 (AMD).]

C. Where a property tax is paid and later registration of the vehicle is desired, the property tax paid shall be allowed as a credit on the excise tax. [PL 1971, c. 396 (AMD).]

D. Where an excise tax is paid on a mobile home and said mobile home is later in the same year assessed as real estate, the excise tax paid shall be allowed as a credit on the real estate tax. [PL 1975, c. 623, §56-A (RPR).]

E. [PL 2011, c. 240, §14 (RP).]

[PL 2017, c. 288, Pt. A, §44 (AMD).]

7. Special mobile equipment; local option. A municipality may by ordinance refund a portion of the excise tax paid on leased special mobile equipment, as defined by Title 29-A, section 101, subsection 70, if the person who paid the excise tax provides evidence that the registration has been voluntarily surrendered and cancelled under Title 29-A, section 410. The amount of the refund must be the percentage of the excise tax paid that is equal to the percentage represented by the number of full months remaining in the year of the cancelled registration.

[PL 2001, c. 238, §1 (NEW).]

SECTION HISTORY

PL 1965, c. 18, §5 (AMD). PL 1965, c. 378 (AMD). PL 1969, c. 17 (AMD). PL 1969, c. 493 (AMD). PL 1971, c. 396 (AMD). PL 1973, c. 211, §4 (AMD). PL 1973, c. 588, §§7-13 (AMD). PL 1975, c. 252, §17 (AMD). PL 1975, c. 623, §56A (AMD). PL 1975, c. 765, §18 (AMD). PL 1977, c. 324, §2 (AMD). PL 1977, c. 479, §19 (AMD). PL 1977, c. 678, §49 (AMD). PL 1979, c. 80, §7 (AMD). PL 1979, c. 136 (AMD). PL 1979, c. 666, §§34-40 (AMD). PL 1981, c. 107, §§1,2 (AMD). PL 1985, c. 735, §§5-7 (AMD). PL 1987, c. 79, §§5-7 (AMD). PL 1991, c. 846, §§14-16 (AMD). PL 1993, c. 297, §B6 (AMD). PL 1993, c. 297, §B7 (AFF). PL 1995, c. 440, §4 (AMD). PL 1995, c. 440, §5 (AFF). PL 1995, c. 645, §B23 (AMD). PL 1995, c. 645, §B24 (AFF). PL 1997, c. 175, §1 (AMD). PL 1997, c. 200, §1 (AMD). PL 2001, c. 238, §1 (AMD).

PL 2001, c. 671, §§32,33 (AMD). PL 2007, c. 83, §1 (AMD). PL 2007, c. 627, §31 (AMD). PL 2011, c. 240, §§10-14 (AMD). PL 2011, c. 610, Pt. A, §7 (AMD). PL 2011, c. 646, §3 (AMD). PL 2013, c. 263, §§1, 2 (AMD). PL 2015, c. 87, §1 (AMD). PL 2017, c. 288, Pt. A, §44 (AMD). PL 2019, c. 401, Pt. A, §§15, 16 (AMD).

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