

§1483. Exemptions

The following are exempt from the excise tax:

- 1. State vehicles.** Vehicles owned by this State or by political subdivisions of the State; [PL 2009, c. 434, §20 (AMD).]
- 2. Driver education.** Motor vehicles registered by municipalities for use in driver education in the secondary schools or by private secondary schools for use in driver education in those schools; [PL 2009, c. 434, §20 (AMD).]
- 3. Volunteer fire departments.** Motor vehicles owned by volunteer fire departments;
- 4. Dealers or manufacturers.** Vehicles owned by bona fide dealers or manufacturers of the vehicles that are held solely for demonstration and sale and constitute stock in trade; [PL 2023, c. 646, Pt. A, §45 (AMD).]
- 5. Transporter registration.** Vehicles to be lawfully operated on transporter registration certificates; [PL 2009, c. 434, §20 (AMD).]
- 6. Railroads.** Vehicles owned by railroad companies that are subject to the excise tax imposed under chapter 361; [PL 2009, c. 434, §20 (AMD).]
- 7. Benevolent and charitable institutions.** Vehicles owned and used solely for their own purposes by benevolent and charitable institutions entitled to exemption from property tax under section 652, subsection 1; [PL 2021, c. 630, Pt. B, §4 (AMD).]
- 8. Literary and scientific institutions.** Vehicles owned and used solely for their own purposes by literary and scientific institutions that are entitled to exemption from property tax under section 652, subsection 1; [PL 2009, c. 434, §20 (AMD).]
- 9. Religious societies.** Vehicles owned and used solely for their own purposes by houses of religious worship or religious societies that are entitled to exemption from property tax under section 652, subsection 1, paragraph G; [PL 2009, c. 434, §20 (AMD).]
- 10. Certain nonresidents.** Motor vehicles permitted to operate without Maine registration under Title 29-A, section 109; [PL 1995, c. 65, Pt. A, §138 (AMD); PL 1995, c. 65, Pt. A, §153 (AFF); PL 1995, c. 65, Pt. C, §15 (AFF).]
- 11. Interstate commerce.** Vehicles traveling in the State only in interstate commerce that are owned in a state where an excise or property tax has been paid on the vehicle and that grants to Maine-owned vehicles the exemption provided in this subsection; [PL 2009, c. 434, §20 (AMD).]
- 12. Certain veterans.** Automobiles owned by veterans who are granted free registration of those vehicles by the Secretary of State under Title 29-A, section 523, subsection 1 or who are disabled by injury or disease incurred or aggravated during active military service in the line of duty and are receiving any form of pension or compensation from the United States Government for total, service-connected disability; [PL 2021, c. 240, §1 (AMD).]
- 13. Certain buses.** Buses used for the transportation of passengers for hire in interstate or intrastate commerce, or both, by carriers engaged in furnishing common carrier passenger service. At

the option of the appropriate municipality, those buses may be subject to the excise tax provided in section 1482;

[PL 2009, c. 598, §45 (AMD).]

14. Antique and experimental aircraft. Antique and experimental aircraft as defined in Title 6, section 3, subsections 10-A and 18-E that are registered in accordance with the provisions of Title 6; [PL 2009, c. 434, §20 (AMD).]

15. Adaptive equipment. Adaptive equipment installed on a motor vehicle owned by a disabled person or the family of a disabled person or by a carrier engaged in furnishing passenger service for hire to make that vehicle operable or accessible by a disabled person; and [PL 2015, c. 267, Pt. BBBB, §2 (AMD).]

16. Active military. 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, or that member's spouse, who desires to register that member's vehicle in this State pursuant to this subsection shall present documentation of the member's eligibility from the commander of the member's post, station or base, or from the commander's designated agent. For purposes of this subsection, "person on active duty serving in the Armed Forces of the United States" 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. [PL 2023, c. 565, §1 (AMD).]

SECTION HISTORY

PL 1965, c. 135, §1 (AMD). PL 1965, c. 369, §7 (AMD). PL 1965, c. 513, §75 (AMD). PL 1967, c. 63, §2 (AMD). PL 1977, c. 678, §§50-51 (AMD). PL 1987, c. 13 (AMD). PL 1987, c. 507, §§2,6 (AMD). PL 1987, c. 769, §A151 (AMD). PL 1995, c. 12, §§1-3 (AMD). PL 1995, c. 12, §4 (AFF). PL 1995, c. 65, §A138 (AMD). PL 1995, c. 65, §§A153,C15 (AFF). PL 2007, c. 404, §§1-3 (AMD). PL 2007, c. 404, §4 (AFF). PL 2007, c. 627, §32 (AMD). PL 2009, c. 434, §20 (AMD). PL 2009, c. 598, §45 (AMD). PL 2013, c. 532, §1 (AMD). PL 2015, c. 267, Pt. BBBB, §2 (AMD). PL 2021, c. 240, §1 (AMD). PL 2021, c. 630, Pt. B, §4 (AMD). PL 2023, c. 565, §1 (AMD). PL 2023, c. 646, Pt. A, §45 (AMD).

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