

**§1484. Place of payment**

The excise tax imposed by this chapter must be paid as provided in this section. [PL 2007, c. 627, §33 (AMD).]

**1. Aircraft.** The excise tax on an aircraft must be paid to the municipality where the aircraft is based except as follows.

A. If the aircraft is based at an airport owned by a county, the excise tax payments must be paid to that county. [PL 2011, c. 610, Pt. A, §8 (AMD).]

B. If the aircraft is based at the Augusta State Airport, the excise tax payments must be paid to the City of Augusta. [PL 2011, c. 610, Pt. A, §8 (AMD).]

C. [PL 2007, c. 627, §33 (RP).]

For the purposes of this subsection, an aircraft is deemed to be based at the location in the State where it has been hangared, parked, tied down or moored the most nights during the 30-day period of active flying preceding payment of the excise tax. If the aircraft has not been hangared, parked, tied down or moored at a location in the State during the 30-day period of active flying preceding payment, then the aircraft is deemed to be based at the location in the State where it will be hangared, parked, tied down or moored the most nights during the 30-day period of active flying next following payment of the excise tax.

[PL 2011, c. 610, Pt. A, §8 (AMD).]

**2. Mobile homes and camper trailers.** Mobile homes and camper trailers are subject to excise tax as provided in this subsection.

A. If the excise tax on a mobile home or camper trailer is paid prior to April 1st, or if the mobile home or camper trailer is acquired or brought into this State after April 1st, the excise tax must be paid in the place where the mobile home or camper trailer is located. [PL 2007, c. 627, §33 (AMD).]

B. If the excise tax on a mobile home or camper trailer is paid on or after April 1st, the excise tax must be paid in the place where the mobile home or camper trailer was located on April 1st. [PL 2007, c. 627, §33 (AMD).]

C. [PL 1979, c. 732, §25, 31 (RP).]  
[PL 2007, c. 627, §33 (AMD).]

**3. Motor vehicles.** Motor vehicles are subject to excise tax as provided in this subsection.

A. The excise tax on a motor vehicle owned by an individual resident of this State must be paid in the place where the owner resides. [PL 2007, c. 627, §33 (AMD).]

B. The excise tax on a motor vehicle owned by a nonresident individual must be paid in the place where the owner is temporarily or occasionally residing. If there is no such residing place, the tax must be paid to the Secretary of State. [PL 2007, c. 627, §33 (AMD).]

C. The excise tax on a motor vehicle owned by a corporation or a partnership must be paid to the place in which the owner's registered or main office is located, except that if the owner has an additional permanent place of business where motor vehicles are customarily kept, the tax on these vehicles must be paid to the place where that permanent place of business is located. The temporary location of an office and the stationing of vehicles in connection with a construction project of less than 24 months' duration are not considered to constitute a permanent place of business. If the owner is a foreign corporation or partnership not maintaining a place of business within the State, the excise tax must be paid to the Secretary of State.

Within 3 years from the date of an excise tax levy under the authority of this paragraph, a municipality, county or motor vehicle owner that feels the excise tax has been improperly levied may request a determination of this question by the State Tax Assessor. The State Tax Assessor's determination is limited to the same 3-year period and is binding on all of the parties. Any of the parties may seek review of the determination in accordance with the Maine Rules of Civil Procedure, Rule 80-C. Within 30 days after receipt of notice of a determination made by the State Tax Assessor under this paragraph, a municipality or county that has incorrectly accepted excise tax money must pay the money, together with interest at the maximum rate established by the Treasurer of State pursuant to section 505, to the municipality or county identified in the determination as the proper place of payment. [PL 2015, c. 98, §1 (RPR); PL 2015, c. 98, §2 (AFF).]

D. Notwithstanding other provisions of this subsection, if a motor vehicle is leased for a period of one month or longer, the excise tax must be paid in the place where it would be paid if the lessee were the owner. [PL 2007, c. 627, §33 (AMD).]

E. When an excise tax is paid to the Secretary of State under this subsection, it must be deposited in the General Fund. [PL 2007, c. 627, §33 (NEW).]  
[PL 2007, c. 627, §33 (AMD); PL 2015, c. 98, §1 (AMD); PL 2015, c. 98, §2 (AFF).]

#### 4. When paid to State.

[PL 2007, c. 627, §33 (RP).]

#### SECTION HISTORY

PL 1965, c. 195, §1 (AMD). PL 1967, c. 15, §2 (AMD). PL 1967, c. 465, §§3,4 (AMD). PL 1969, c. 498, §17 (AMD). PL 1975, c. 252, §18 (AMD). PL 1977, c. 244, §§1,2 (AMD). PL 1979, c. 732, §§25,26,31 (AMD). PL 1981, c. 182 (AMD). PL 1983, c. 828, §3 (AMD). PL 1985, c. 793, §§1,2 (AMD). PL 1987, c. 141, §B34 (AMD). PL 1987, c. 497, §14 (AMD). PL 1987, c. 769, §A152 (AMD). PL 2007, c. 627, §33 (AMD). PL 2011, c. 610, Pt. A, §8 (AMD). PL 2015, c. 98, §1 (AMD). PL 2015, c. 98, §2 (AFF).

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