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**An Act To Require Municipalities To Enforce the Collection of the State Excise Tax on Motor Vehicles, Watercraft and Certain Recreational Vehicles Owned by Maine Residents Registered Outside the State**

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

**Sec. 1. 36 MRSA §1491-A** is enacted to read:

**§ 1491-A. Municipal enforcement**

A municipality shall enforce the provisions of this chapter against a resident of the municipality that registers a vehicle outside of the State to avoid the tax under this chapter.

**Sec. 2. 36 MRSA §1507** is enacted to read:

**§ 1507. Municipal enforcement**

A municipality shall enforce the provisions of this chapter against a resident of the municipality that registers a watercraft outside of the State to avoid the tax under this chapter.

**SUMMARY**

This bill requires municipalities to enforce the excise tax laws against residents of the municipalities that register their motor vehicles, aircraft or watercraft outside of the State to avoid the State's excise tax laws.