

§409. Collection of taxes

1. Collection of tax. The Secretary of State shall act at the time and place of registration on behalf of the State Tax Assessor to collect the sales or use tax due under Title 36, Part 3 for a vehicle for which an original registration is required.

[PL 2017, c. 67, §1 (AMD).]

2. Documentation; payment of tax. Registration may not be issued, unless in addition to meeting the other registration requirements of this Title, the applicant has:

A. Submitted a properly completed bill of sale, showing either that:

(1) The sales tax due has been collected by the dealer; or

(2) The sale of the vehicle is not subject to tax; or [PL 2019, c. 397, §2 (AMD).]

B. Properly signed a use tax certificate in a form prescribed by the State Tax Assessor and:

(1) Paid the amount of tax due; or

(2) Shown that the sale or use of the vehicle is not subject to tax. [PL 2017, c. 67, §1 (AMD).]

[PL 2019, c. 397, §2 (AMD).]

3. Collection fee. The Secretary of State must be reimbursed by the State Tax Assessor \$1.25 per use tax certificate processed, even if a certificate indicates that no use tax is due.

Retained fees must be transmitted to the Treasurer of State and credited to the Highway Fund.

Taxes collected must be transmitted to the Treasurer of State and credited to the General Fund.

[PL 2019, c. 397, §3 (AMD).]

4. Forwarding certificates. Certificates submitted pursuant to this section must be sent promptly to the State Tax Assessor.

[PL 1993, c. 683, Pt. A, §2 (NEW); PL 1993, c. 683, Pt. B, §5 (AFF).]

5. Other taxes. A motor vehicle, mobile home or camp trailer may not be registered until the excise tax or personal property tax or real estate tax has been paid in accordance with Title 36, sections 551, 602, 1482 and 1484. The Secretary of State may provide municipal excise tax collectors with a standard vehicle registration form for the collection of excise tax.

[PL 2017, c. 67, §2 (AMD).]

6. Remedies cumulative. The provisions of this section are in addition to other methods for the collection of the sales or use tax.

[PL 1993, c. 683, Pt. A, §2 (NEW); PL 1993, c. 683, Pt. B, §5 (AFF).]

SECTION HISTORY

PL 1993, c. 683, §A2 (NEW). PL 1993, c. 683, §B5 (AFF). PL 2011, c. 240, §1 (AMD). PL 2017, c. 67, §§1, 2 (AMD). PL 2019, c. 397, §§2, 3 (AMD).

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