

**§514. Evasion of registration fees and excise taxes**

A person required to register a vehicle in this State who instead registers the vehicle in another state or province or who fails to register a vehicle in this State is guilty of evasion of registration fees and excise taxes. Violation of this section is a traffic infraction punishable by a fine of not less than \$500 nor more than \$1,000. [PL 1999, c. 611, §1 (AMD).]

The Secretary of State shall notify the State Tax Assessor upon receipt of the court abstract so that the State Tax Assessor may determine whether further investigation is necessary. [PL 1993, c. 683, Pt. A, §2 (NEW); PL 1993, c. 683, Pt. B, §5 (AFF).]

For purposes of this section, a person is presumed to be a resident of the State if that person has: [PL 1999, c. 611, §1 (NEW).]

**1. Enrolled child in public school.** Enrolled a minor child of whom that person has sole or primary custody in a public school within the State; or  
[PL 1999, c. 611, §1 (NEW).]

**2. Declared or indicated primary residence in State.** Declared, indicated or stated that that person's primary residence is in the State on any form, document or application used by public and private entities or persons.

An oral statement by a person stating a Maine address as that person's primary residence is prima facie evidence of primary residence under this section.

[PL 1999, c. 611, §1 (NEW).]

**SECTION HISTORY**

PL 1993, c. 683, §A2 (NEW). PL 1993, c. 683, §B5 (AFF). PL 1995, c. 454, §3 (AMD). PL 1997, c. 252, §1 (AMD). PL 1997, c. 776, §17 (AMD). PL 1999, c. 611, §1 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Maine Legislature and is current through January 1, 2025. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.