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**An Act To Require Municipalities To Enforce the Collection of
the State Excise Tax on Motor Vehicles, Aircraft and Watercraft
Owned by Maine Residents and 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.