



125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 238

H.P. 191

House of Representatives, February 1, 2011

**An Act To Limit the Vehicle Excise Tax Exemption Provided to
Benevolent and Charitable Institutions and To Repeal the
Exemption Provided to Literary and Scientific Institutions**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative CELLI of Brewer.
Cosponsored by Representative: BEAULIEU of Auburn.

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

2 **Sec. 1. 36 MRSA §1483, sub-§7**, as amended by PL 2009, c. 434, §20, is further
3 amended to read:

4 **7. Benevolent and charitable institutions.** Vehicles owned ~~and used solely for~~
5 ~~their own purposes~~ by benevolent and charitable institutions that are incorporated by this
6 State and entitled to exemption from property tax under section 652, subsection 1. To be
7 exempt under this subsection, a vehicle must be used solely for the institution's purposes
8 and primarily for transporting or delivering tangible goods to persons who have been
9 determined to be eligible to receive charitable services from the institution;

10 **Sec. 2. 36 MRSA §1483, sub-§8**, as amended by PL 2009, c. 434, §20, is
11 repealed.

12 **SUMMARY**

13 This bill amends the law that allows certain exemptions from the vehicle excise tax.
14 It modifies the exemption for benevolent and charitable institutions by limiting it to only
15 those vehicles owned by such an institution that are used solely for the institution's
16 purposes and primarily for transporting or delivering goods to persons who have been
17 determined to be eligible to receive charitable services from the institution. It repeals the
18 exemption for literary and scientific institutions.