

Exemption of Eligible Active-Duty Military Personnel from Motor
Vehicle Excise Tax Ordinance

Authority.

This ordinance is enacted pursuant to 36 M.R.S § 1483-A, which expressly authorize such ordinance.

Excise tax exemption; qualifications.

- 1- Vehicles owned by a resident of this municipality who is on active duty serving in the United States Armed Forces and who is either permanently stationed at a military or naval post, station or base outside this State or deployed for military service for a period of more than 180 days and who desires to register that resident's vehicle(s) in this State hereby exempted from the annual excise tax imposed pursuant 36 M.R.S. § 1482.

- 2- To apply for this exemption, the resident must present to the municipal excise tax collector certification from the commander of the post, station, or base, or from the commander's designated agent, that the resident is permanently stationed at that post, station, or base, or is deployed for military service for a period of more than 180 days.

- 3- For purposes of this section, "United States Armed Forces" includes the National Guard and the Reserves of the United States Armed Forces.

- 4- For purposes of this section, "deployed for military service" has the same meaning as in 26 M.R.S § 814(1) (A). For purposes of this section "vehicle" has the same meaning as in 36 M.R.S §1481 (5) and does not include any snowmobiles as defined in 12 M.R.S. § 13001.

Effective date; duration.

This ordinance shall take effect immediately upon enactment by the Cushing Town Meeting unless otherwise provided and shall remain in effect unless and until it or 36 M.R.S. § 1483- A is repealed.

Adopted: _____

Attest: _____