

Shaded LDs have been voted on  
by the Committee

# PHpm 4/26/2023

**TAXATION COMMITTEE  
131<sup>st</sup> LEGISLATURE  
1st REG SESSION**

G:\TAXCMTE\131st-1\commchartmaster.docx

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT <sup>1</sup>	
								FY24	FY25
1168	2067	4/26		Perry	An Act to Adjust Motor Vehicle Excise Tax Rates	<p>This bill changes the excise tax on motor vehicles and camper trailers from</p> <p><b>Current law:</b> a 6-year phase-down of the tax from 24 mills on the maker's list price in first model year to 4 mills in 6<sup>th</sup> and subsequent years</p> <p><b>Bill:</b> a 10-year phase-down of the tax from 35 mills on the vehicles maker's list price reduced by \$15,000 in first year to 10 mills in 10<sup>th</sup> and subsequent years.</p>			
1381	697	4/26		Guerin	An Act to Create Fairness in Maine's Motor Vehicle Excise Tax by Basing the Tax on the Sale Price	<p><b>Current law:</b> Motor vehicle excise tax is <u>generally based upon the maker's list price for the motor vehicle with the exception that the excise tax on certain commercial motor vehicles, buses and special mobile equipment is based on the purchase price.</u> <u>State reimburses municipalities for difference between excise tax based on maker's list price and fair market value.</u></p> <p><b>This bill</b> requires that <u>the excise tax for all motor vehicles, special mobile equipment and camper trailers be based upon the purchase price of the vehicle, equipment or trailer.</u></p> <p>The State would be required to reimburse a <u>municipality for the difference in the amount of excise tax that would have been collected by the municipality using the manufacturer's suggested retail price instead of the actual purchase price.</u> This bill applies that requirement to all vehicles registered and taxed by the municipality using the actual purchase price.</p>			

<sup>1</sup> . Numbers may represent preliminary estimates and are subject to change. For more detail, please see fiscal note documents in LD file.

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT <sup>1</sup>	
								FY24	FY25
1384	928	4/26		Chipman	An Act to Promote Fairness in the Taxation of Adult Use Cannabis by Basing the Excise Tax on the Tier of a Cultivation Facility	<p><b>Current law: Adult use cannabis excise tax</b></p> <p>Cannabis flower           \$335 per pound or fraction thereof</p> <p>Cannabis trim             \$94 per pound or Fraction thereof</p> <p>Immature plants/seedlings \$1.50 per plant or seedling</p> <p>Mature cannabis plants   \$35 per plant</p> <p>Cannabis seeds             \$.30 per seed</p> <p>Beginning July 1, 2024, this <u>bill changes the basis for the calculation of the excise tax on <b>cannabis flower</b> and <b>cannabis trim</b> by establishing rates based on the tier of a cultivation facility licensee.</u></p>			
1392	410	4/26		Pierce	An Act to Change How the Adult Use Cannabis Excise Tax Is Calculated	Beginning July 1, 2024, this bill <u>changes the basis for the calculation of the excise tax on <b>cannabis products</b> from the weight or quantity of product sold to the fair market value of the product sold. Fair market value would be determined biannually by the Department of Administrative and Financial Services.</u>			
1405	1636	4/26		Boyer	An Act to Change How Adult Use Cannabis Excise Tax Is Calculated	<p>Beginning January 1, 2024, this bill changes the basis for the calculation of the adult use cannabis excise tax on <u><b>cannabis flower</b> from the weight of product sold to the average market rate of cannabis flower sold. The average market rate would be determined annually by the Department of Administrative and Financial Services.</u></p> <p>The bill also <u>decreases the excise tax on <b>cannabis trim</b> from \$94 per pound to \$25 per pound.</u></p>			
1486	1802	4/26		Stewart	An Act to Exempt Tractor Trailer Trucks from the Excise Tax	This bill exempts trucks and truck tractors registered for more than 26,000 pounds from the motor vehicle excise tax.			

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT <sup>1</sup>	
								FY24	FY25
1524	1261	4/26		Sampson	An Act to Eliminate the Excise Tax on Recreational Vehicles and Permit Municipal Adoption of Fees to Cover the Cost of Municipal Services to Campgrounds and Recreational Vehicle Parks	<p>This bill</p> <ol style="list-style-type: none"> <li>1. provides an exemption from the motor vehicle excise tax for recreational vehicles that have <u>electrical systems of at least 30 amps, water storage and graywater and blackwater holding tanks and</u></li> <li>2. <u>Permits municipalities to impose fees on exempt recreational vehicles and campgrounds or parks that host those recreational vehicles.</u> The fees must be calculated to produce annual revenues that would offset the revenue lost by the municipality due to the excise tax exemption.</li> <li>3 <u>Authorizes municipalities to impose a fee on campgrounds for permission to construct or to lease land to another person or entity to use docks, floats, piers, boat lifts and riprap that occupy space that is within 100 feet from the shoreline of a great pond.</u></li> </ol>			