

Active Duty Military Personnel Vehicle Excise Tax Exemption Ordinance



Town of York, Maine

Most Recently Amended:

Prior Dates of Amendment:

Date of Original Enactment: November 8, 2016

ENACTMENT BY THE LEGISLATIVE BODY

Date of the vote to enact/amend this Ordinance: November 8, 2016

Certified by the Town Clerk: Mary Anne Jaramila on 11/14/16
(signature) (date)

**ACTIVE DUTY MILITARY PERSONNEL
VEHICLE EXCISE TAX EXEMPTION ORDINANCE**

Section 1. Authority.

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

Section 2. Excise tax exemption; qualifications.

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 are hereby exempted from the annual excise tax imposed pursuant to 36 M.R.S.A. § 1482.

To qualify for this exemption, the resident must present to the municipal excise tax collector certification from the commander of the resident's 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.

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

For purposes of this section, "deployed for military service" has the same meaning as in 26 M.R.S.A. § 814(1)(A).

For purposes of this section, "vehicle" has the same meaning as in 36 M.R.S.A. § 1481(5).

Section 3. Effective date; duration.

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legislative body unless otherwise provided and shall remain in effect unless and until it or 36 M.R.S.A. § 1483-A is repealed.

Statement of Fact
ACTIVE DUTY STATIONED IN MAINE EXCISE TAX EXEMPTION

Name: _____

DOB: _____

Unit: _____

Phone: _____

Station/Base: _____

Home of Record (legal address claimed for tax purposes):

Commander's Certification:

This individual is permanently assigned to the unit and station identified above, is on active duty serving in the United States Armed Forces or is in the National Guard or Reserves of the United States Armed Forces deployed to said unit/station for Military Service for a period of more than 180 days.

Commanding Officer/Executive Officer
or designated Representative

(Signature)

(Date)