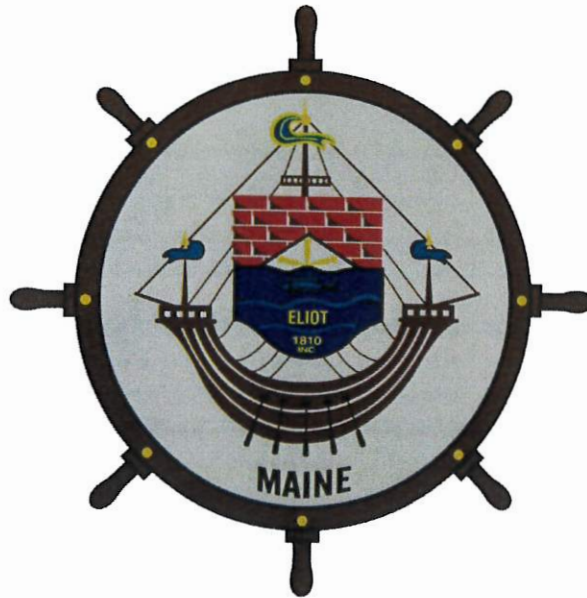


# Active-Duty Military Personnel Vehicle Excise Tax Exemption Ordinance

## Town of Eliot, Maine



**Date of Enactment: June 14, 2022**

### ***ENACTMENT BY THE LEGISLATIVE BODY***

Date of the vote to enact/amend this Ordinance:

June 14, 2022

Per the Charter of the Town of Eliot, Article 2(11) this Ordinance shall become ***effective on June 14, 2022***

Certified by the Town Clerk:

On the 15<sup>th</sup> day of June, 20 22.

## **Town of Eliot, Maine**

### **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 apply 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 States Armed Forces" includes the National Guard and the Reserves of the United States Armed Forces.

For purposes of this section, "deployed 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) and does not include any snowmobiles as defined in 12 M.R.S.A. §13001.

#### **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legislative body unless otherwise provided and shall remain in effect unless and until it or 36 M.R.S.A. §1483-A is repealed.

**Municipal Officers' Certification of Official Text of a Proposed Ordinance**

To Wendy Rawski, Town Clerk of the Town of Eliot, Maine:


We hereby certify to you that the document to which we have affixed this certificate is a true copy of the official text of an ordinance entitled:


**“Active-Duty Military Personnel Vehicle Excise Tax Exemption Ordinance”**, which is to be presented to the voters for their consideration on June 14, 2022.

Pursuant to 30-A M.R.S.A. § 3002(2), you will retain this copy of the complete text of the ordinance as a public record and make other copies available for distribution to the voters, and you will ensure that copies are available at the town meeting/polling places on the day of the vote.

Dated: March 24, 2022

\_\_\_\_\_  
Richard Donhauser, Chairman

  
\_\_\_\_\_  
William Wildi, Vice Chairman

  
\_\_\_\_\_  
Robert McPherson, Secretary

  
\_\_\_\_\_  
Lauren Dow, Selectman

**Select Board**  
**Town of Eliot, Maine**

**Statement of Fact**  
**ACTIVE-DUTY 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

\_\_\_\_\_

(Signature)

\_\_\_\_\_

(Date)