

## **Ordinance # 2012-01**

### **Town of Winthrop, Maine Ordinance Exempting Eligible Active Duty Military Personnel from Vehicle Excise Tax**

#### **Section 1. Title & Authority**

This Ordinance shall be known and cited as the "Ordinance Exempting Eligible Active Duty Military Personnel from Vehicle Excise Tax" (hereinafter referred to as the "Ordinance"). This Ordinance is adopted pursuant to the enabling provisions of the Maine Constitution, the provisions of 30-A M.R.S.A. § 3001 (Home Rule), and the provisions of 36 M.R.S.A. § 1483-A.

#### **Section 2. Purpose**

The purpose of this Ordinance is to provide a vehicle excise tax exemption for eligible active duty military personnel, as authorized by state law.

#### **Section 3. Definitions**

The following words, terms and phrases, when used in this Ordinance, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

**"Deployed for military service"** has the same meaning as in 26 M.R.S.A. § 814(1)(A), as may be amended from time to time.

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

**"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, as each statute may be amended from time to time.

#### **Section 4. Excise Tax Exemption; Qualifications**

Vehicles owned by a resident of the Town of Winthrop who is on active duty serving in the United States Armed Forces, 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, as may be amended from time to time.

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.

**Section 5. Effective date; Duration**

This Ordinance shall take effect immediately upon enactment by the Winthrop Town Council and shall remain in effect unless and until it or 36 M.R.S.A. § 1483-A is repealed.


**Section 6. Severability**

In the event that any section, subsection or portion of this Ordinance shall be declared by any court of competent jurisdiction to be invalid for any reason, such decision shall not be deemed to affect the validity of any other section, subsection, or portion of this Ordinance.

Approved by the Winthrop Town Council: April 23, 2012

ADOPTED: April 23, 2012  
EFFECTIVE DATE: May 23, 2012

Attest: A True Copy:

  
Town Clerk