



131st MAINE LEGISLATURE

FIRST SPECIAL SESSION-2023

Legislative Document

No. 2005

H.P. 1285

House of Representatives, May 30, 2023

An Act to Eliminate the Aircraft Excise Tax

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative FREDERICKS of Sanford.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA c. 111, headnote** is amended to read:

3 **CHAPTER 111**

4 **~~AIRCRAFT, HOUSE TRAILERS AND MOTOR VEHICLES~~**

5 **Sec. 2. 36 MRSA §1481, sub-§5**, as amended by PL 2003, c. 414, Pt. B, §53 and
6 affected by c. 614, §9, is further amended to read:

7 **5. Vehicle.** "Vehicle" means a motor vehicle, mobile home, ~~or camper trailer, heavier-~~
8 ~~than air aircraft or lighter than air aircraft.~~ "Vehicle" does not include any snowmobiles
9 as defined in Title 12, section 13001 ~~or aircraft.~~

10 **Sec. 3. 36 MRSA §1482, sub-§1, ¶A**, as amended by PL 2011, c. 610, Pt. A, §7,
11 is repealed.

12 **Sec. 4. 36 MRSA §1483, sub-§4**, as amended by PL 2009, c. 434, §20, is further
13 amended to read:

14 **4. Dealers or manufacturers.** Vehicles owned by bona fide dealers or manufacturers
15 of the vehicles that are held solely for demonstration and sale and constitute stock in trade,
16 ~~and aircraft registered in accordance with Title 6, section 53;~~

17 **Sec. 5. 36 MRSA §1483, sub-§14**, as amended by PL 2009, c. 434, §20, is repealed
18 and the following enacted in its place:

19 **14. Aircraft.** Aircraft as defined in Title 6, section 3, subsection 5;

20 **Sec. 6. 36 MRSA §1484, sub-§1**, as amended by PL 2011, c. 610, Pt. A, §8, is
21 repealed.

22 **SUMMARY**

23 This bill repeals the annual excise tax imposed on aircraft and provides an explicit
24 exemption from the excise tax for aircraft.