Town of Sangerville Ordinance Exempting Eligible Active Duty Military Personnel from Motor Vehicle Excise Tax

Voted and Approved at Annual Town Meeting:
August 19, 2021

Town of Sangerville Ordinance Exempting Eligible Active Duty Military Personnel from Motor Vehicle Excise Tax

Section 1. Authority.

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

Section 2. Definitions.

For purposes of this Ordinance:

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

"Deployed for military service" has the same meaning as in 26 M.R.S.A. § 814(1) (A).

"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. Excise tax exemption; qualifications.

A resident of the Town of Sangerville who is on active duty serving in the United States Armed Forces may register up to one (1) vehicle in the Town of Sangerville that is exempted from the annual excise tax imposed pursuant to 36 M.R.S.A. § 1482, if the following conditions are met:

- (1) the individual remains domiciled in the Town of Sangerville, meaning that the individual was a resident of Town when deployed and the individual intends to return to reside in the Town immediately upon the deployment ending, and
- (2) the individual is:
 - (a) permanently stationed at a military or naval post, station or base outside this State or
 - (b) the resident is deployed for military service for a period of more than 180 days.

To apply for this exemption:

- (1) the resident must present to the municipal excise tax collector certification from the commander of the post, station or base, or from the commander's designated agent, that the individual is either permanently stationed at that post, station or base or is deployed for military service for a period of more than 180 days; and
- (2) a statement signed by the individual under penalty of perjury attesting that the individual was domiciled in the Town of Sangerville upon deployment and the individual intends to return to reside in the Town immediately upon the deployment ending.

Section 4. Effective date; duration.

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Town Meeting unless otherwise provided and shall remain in effect unless and until it or 36 M.R.S.A. § 1483-A is repealed.

Board of Selectmen:

Michael Wark

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Dale Grav

Joanne Cabot

A True Copy Attest:

Lorna M Bell, Town Clerk

August 9, 2021

Date Filed

Attest. A true copy of the approved ordinance entitled TOWN OF SANGERVILLE ORDINANCE EXEMPTING ELIGIBLE ACTIVE DUTY MILITARY PERSONNEL FROM MOTOR VEHICLE EXCISE TAX.

Dated: August 19, 2021

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orna M Ball Town Clark