

CHAPTER 304
ACTIVE DUTY MILITARY EXCISE TAX EXEMPTION ORDINANCE
TOWN OF GRAY MAINE

Adopted October 15, 2019, Effective November 14, 2019

This Ordinance shall be known and may be cited as the Active Duty Military Excise Tax Exemption Ordinance of the Town of Gray, Maine.

SECTION 304.2 — AUTHORITY; PURPOSE

This ordinance is enacted pursuant to 36 M.R.S. § 1483-A, which expressly authorizes such ordinances. The purpose of this ordinance is to grant an excise tax exemption for residents of the Town of Gray who are currently on active duty in the United States Armed Forces.

SECTION 304.3 — DEFINITIONS

- A. Automobile: For the purpose of this Ordinance, "automobile" means a motor vehicle as further defined in 36 M.R.S. § 1481(6), as amended.
- B. Deployed for Military Service: For the purpose of this Ordinance, "deployed for military service" shall refer to an individual who is on active duty with the state military forces, or the United States Armed Forces, including the National Guard and Reserves, as defined in 26 M.R.S. § 814, as amended.
- C. Primary Vehicle: For the purposes of this Ordinance, "primary vehicle" means an automobile with title held by the eligible resident applying for an excise tax exemption. If such resident owns more than one vehicle, the exemption outlined in Section 304.4 shall only apply to the automobile on which the least amount of excise tax is owed in the current year. A primary vehicle does not include a snowmobile, as the same is defined in 12 M.R.S. § 13001, as amended.
- D. United States Armed Forces: For the purpose of this Ordinance, "United States Armed Forces" shall mean all branches of the United States Military, including the Army, Marine Corps, Navy, Air Force and Coast Guard, as well any reserve components of any branch such as the National Guard, or special forces units of any branch such as the "Green Berets" or "SEALs".

SECTION 304.4 — EXCISE TAX EXEMPTION; QUALIFICATIONS

- A. A primary vehicle owned by a resident of the Town of Gray 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 of the State of Maine, or who is deployed for military service for a period of more than 180 days and who desires to register that resident's primary vehicle in this state is hereby exempted from the annual excise tax imposed pursuant to 36 M.R.S. § 1482.
- B. To apply for this exemption, the resident must present to the excise tax collector of the Town of Gray 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 304.5 — SEVERABILITY

If any provision of this Ordinance is held invalid by a court of competent jurisdiction, such ruling shall not affect the remaining provisions which shall remain in full force and effect.