

Memorandum

Bureau of Motor Vehicles

Dealer and Agent Services

To: Excise Tax Collectors and Municipal Agents
From: Susan Harris-Pomerleau, Section Manager, Dealer and Agent Services
CC: Catherine Curtis, Director, Vehicle Services
Subject: Leased Vehicles
Date: October 25, 2005

Attached please find newly revised procedure manual pages 304 and 305 regarding the collection of excise tax involving leased vehicles.

The excise tax should be collected as follows:

If the Lessor and Lessee are both located out-of-state, but the operator of the vehicle lives in Maine and houses the vehicle in Maine, the excise tax is to be paid in the town where the vehicle is housed;

If the Lessor is located out-of-state and the Lessee is a business located in Maine, then the excise tax shall be paid in the town where the main office of that organization is located;

If the Lessor is located out-of-state and Lessee has a main office in one town in Maine, but has a second office in another town in Maine and the vehicle is kept at the second location in Maine, the excise tax is paid to the town where the vehicle is housed;

If the Lessor and Lessee are both located out-of-state and the vehicle is not customarily kept in any town in Maine, the excise tax is paid to the Bureau of Motor Vehicles.

Please remove the old pages and insert the revised manual pages.

If you have any questions or concerns, please feel free to contact this office at 1-800-452-1937.

SHP/mlw