

TOWN OF KENNEBUNK

ACTIVE DUTY MILITARY PERSONNEL VEHICLE EXCISE TAX EXEMPTION ORDINANCE

Section 1. Authority

This Ordinance is enacted pursuant to 36 M.R.S.A. § 1483-A.

Section 2. Definitions

For purposes of this Ordinance:

- a. “United States Armed Forces” includes the National Guard and the Reserves of the United States Armed Forces.
- b. “Deployed for military service” has the same meaning as in 26 M.R.S.A. § 814(1)(A).
- c. “Vehicle” has the same meaning as in 36 M.R.S.A. § 1481(5).

Section 3. Excise Tax Exemption

Vehicles owned by a resident of the Town 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 Maine or deployed for military service for a period of more than one hundred eighty (180) days and who desires to register that resident’s vehicle or vehicles in Maine are hereby exempted from the annual excise tax imposed pursuant to 36 M.R.S.A. § 1482, provided that the resident meets the requirements set forth in Section 4.

Section 4. Qualifications

In order to qualify for this exemption, each year, the resident must present to the Town Tax Collector or that person’s designee 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 one hundred eighty (180) days.

Section 5. Effective Date

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shall take effect upon enactment by the Town Meeting and shall remain in effect until it or 36 M.R.S.A. § 1483-A is repealed.

The Select Board may, after public notice and hearing, amend this Ordinance and draft and adopt regulations implementing the terms of this Ordinance on any matter not expressly set forth herein or as otherwise provided by law.

APPROVED: 2024-06-11

STATEMENT OF FACT

TOWN OF KENNEBUNK

**ACTIVE DUTY STATIONED OUTSIDE OF MAINE
MAINE EXCISE TAX EXEMPTION ORDINANCE**

Name of Kennebunk Resident/United States Armed Forces Member

DOB: _____

Phone: _____ Email: _____

Unit: _____

Station/Base: _____

Address:

Home of Record: _____

Legal address claimed for tax purposes: _____

Kennebunk address: _____

Commander's Certification:

This individual is permanently stationed at the post, station or base identified above or is deployed for military service for a period of more than one hundred eighty (180) days.

Commanding Officer/Executive Officer
or designated Representative

Signature

Date

Rank: _____ Phone: _____ Email: _____

For Town of Kennebunk Use Only:

Date form received by municipality: _____

Approved? Yes/No Finance Department designee signature: _____