

Order 188-13/14
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MICHAEL F. BRENNAN, (MAYOR)
KEVIN J. DONOGHUE (1)
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**CITY OF PORTLAND
IN THE CITY COUNCIL**

JOHN R. COYNE (5)
JILL C. DUSON (A/L)
JON HINCK (A/L)
NICHOLAS M. MAVODONES, JR (A/L)

**AMENDMENT TO CITY CODE CHAPTER 2
(ADMINISTRATION)**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORTLAND,
MAINE IN CITY COUNCIL ASSEMBLED AS FOLLOWS:**

1. That Chapter 2 (Administration) is amended to add a new Article X to read as follows:

**Article X. Exemption from Vehicle Excise Tax for
Certain Military Personnel**

Sec. 2-436. Definitions.

As used in this article, unless the context indicates otherwise, the following terms shall have the following meanings:

Deployed for military service or deployment mean active military duty with the state military forces, as defined in Maine Revised Statutes Title 37-B, Section 102, or the United States Armed Forces, including the National Guard and Reserves, whether pursuant to orders of the Governor or the President of the United States, when the duty assignment is in a combat theater or in an area where armed conflict is taking place.

Vehicle means a motor vehicle, mobile home, camper trailer, heavier-than-air aircraft or lighter-than-air aircraft. "Vehicle" does not include any snowmobiles as defined in Maine Revised Statutes, Title 12, Section 13001.

§ 2-437. Exemption granted.

Pursuant to Maine Revised Statutes, Title 36, § 1483-A and as it may be amended from time to time, the City shall exempt from the annual excise tax imposed pursuant to Maine Revised Statutes, Title 36, Section 1482,

vehicles owned by a Maine resident who is on active duty serving in the Armed Forces of the United States and who is 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 more than 180 days. To apply for the exemption the resident must provide documentation as required pursuant to Maine Revised Statutes, Title 36, § 1483-A, to the Tax Collector or his or her designee and comply with any policies or rules imposed by the Maine Bureau of Motor Vehicles or Maine Revenue Services in relation to registration procedures or the collection of excise tax.