

**BUREAU OF MOTOR VEHICLES  
APPLICATION FOR EXCISE TAX REIMBURSEMENT  
FOR 1996 & NEWER TRUCKS/ BUSES MODEL YEAR 2006 & NEWER**

MUNICIPALITY \_\_\_\_\_ TOWN CODE: \_\_\_\_\_

TAX COLLECTOR \_\_\_\_\_ PLATE # \_\_\_\_\_

REGISTRANT'S NAME \_\_\_\_\_

MODEL YEAR \_\_\_\_\_ MAKE \_\_\_\_\_ MODEL \_\_\_\_\_

**VIN NUMBER** \_\_\_\_\_

IRP-CHECK ONE: YES \_\_\_\_\_ NO \_\_\_\_\_

SALES PRICE \_\_\_\_\_ MSRP \_\_\_\_\_

**PLEASE CHECK ON OF THE FOLLOWING (VERY IMPORTANT):**

- \_\_\_\_\_ NON SLEEPER
- \_\_\_\_\_ SLEEPER BOX
- \_\_\_\_\_ HIGH TILT ALUM SLEEPER
- \_\_\_\_\_ HIGH TILT AERODYNAMIC SLEEPER

**NEW VEHICLES**

Submit your application for reimbursement with a copy of the registration/excise tax receipt, copy of the dealer's certificate, bill of sale or window sticker, and a copy of your application for title. Vehicle model numbers are **required**. Registered weight has to be over **26,000 lbs.** Copies of all invoices pertaining to the vehicle **AND IT'S EQUIPMENT** must be submitted with this application.

**USED VEHICLES**

If a 1996 model year or newer is purchased as a used vehicle, the registrant must provide the tax collector with proof of the **original** purchase price of the vehicle when it was new (brand new/first owner). If the vehicle was registered in Maine, that information may be available by contacting the Commercial Registration Section. If not, it is up to the registrant to obtain that information from the original owner of the vehicle. If that information cannot be found, the excise tax is to be based on the MSRP of the Vehicle. Model numbers are required.

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*Excise tax must be paid by June 30<sup>th</sup> of the current fiscal year in order to qualify for reimbursement. All applications are expected to be submitted by August 1<sup>st</sup>.*

*If a vehicle that qualified for reimbursement has been moved to a new town, that new town must submit this application in order to receive new excise tax reimbursement.*

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## CALCULATION OF EXCISE REIMBURSEMENT AMOUNT

By using the work sheet for the Excise Tax Reimbursement Application you will use the fields of:

- Sales Price
- MSRP
- Number of Months
- Mill Rate

To calculate the Amount of Reimbursement that will go to the Municipality.

You will need the first calculate the sale price amount. The amount that the registrant actually paid and what they should have paid to not always agree. You will need to check the attached registration to compare the actual amount paid and the amount they should have paid (the sale price x mill rate). When the registrant overpaid excise tax call the town and give them the option to correct the excise and show proof of a corrected excise tax receipt and photocopy of the reimbursement payment. When the registrant underpaid excise tax call the town and do the same procedures as above in reverse.

The next step will be to calculate the MSRP amount (MSRP x mill rate). The last step will be to subtract the excise tax based on the sale price from the excise tax based on the MSRP, this will be the amount of reimbursement.

When the registration is for 12 months or a full year (FY) the above instructions are all that are needed. However, when the number of months is less than 12 you will need to divide the sum of the Sales Price and the MSRP by 12 and multiply by the number of months, then do the subtraction. REMEMBER when pro rating you always start with the month they paid the excise in.

## Excise Tax Reimbursement Policy / Procedures

The State of Maine will reimburse Municipalities for the difference between the excise tax based on the sale price and the Manufacturer Suggested Retail Price (MSRP) on vehicles that are 1996 or newer and registered for a gross weight of more than 26,000 lbs. That now includes buses manufactured 2006 and newer. In order to be eligible for the reimbursement the Municipality must complete a request for reimbursement form. (See Example) The form must be completed with the exception of the plate number, if unavailable. Forms that are missing information will be returned with a letter requesting the missing information before they will be considered for reimbursement. International Registration Plan (IRP), Commercial, Farm and Special Mobile Equipment **Class A** qualify if registered over 26,000 lbs. Special Mobile Equipment Class B and buses **do not** qualify for the program.

The form should be submitted to BMV directly by the Municipality by mail, fax and in some cases the registrant will submit it. The BMV commercial registration unit will be responsible for the editing of the forms for completeness and accuracy. If adjustments are necessary, please state why the adjustment(s) were made on our worksheet which is attached to each application. This is submitted just once for the first year and will automatically be reimbursed to the municipality every year after as long as it is renewed in your town by the same registrant at the same weight. If ownership changes a new application needs to be submitted even if the new owner is a resident of the same town as the original owner.

What is needed to be submitted for reimbursement?

### NEW VEHICLES

A copy of the excise tax receipt/ registration, copy of the dealer's certificate, bill of sale or window sticker, and a copy of the title application along with the application from the Municipality. PLEASE remember that model numbers are **required**. Registered weight has to be **over** 26,000 lbs.(No weight restrictions for buses) Copies of all invoices pertaining to the vehicle **and its equipment** must be submitted with the application.

### USED VEHICLES

If a 1996 model year or newer is purchased as a used vehicle, the registrant must provide the tax collector with proof of the *original* purchase price of the vehicle when it was new (brand new/first owner). (Buses 2006 and newer) If the vehicle was registered in Maine, that information may be available by checking in the excise tax database to see if it had been applied for from another Municipality. If not, it is up to the registrant to obtain that information from the original owner of the vehicle. If that information cannot be found, the excise is based on the MSRP of the Vehicle. Model numbers are required.

EXCISE TAX REIMBURSEMENT  
CONTINUED

LEASED VEHICLES:

Leased vehicles are also eligible for this program. You will need the lease agreement in order to determine the full purchase price of the vehicle. If the lease agreement does not list the full purchase price of the vehicle, the following information will be required.

1. Amount of down payment
2. Number of Payments
3. Amount of monthly payment
4. Amount to buy out at end of lease

Multiply the number of payments by the amount of each payment. Add together the amount of down payment, the amount of the buy out at the end of the lease and the total of the number of payments. This will determine the full purchase price of the vehicle. If a vehicle is traded towards the purchase of the qualifying vehicle, the amount of "credit" given is not taken into consideration.

If a 1996 model or newer is purchased as a used vehicle, the registrant must provide the tax collector with proof of the original purchase price of the vehicle when it was new. If the vehicle was registered in Maine, that information may be available by contacting the commercial vehicle section at the main office of Motor Vehicles. If not, it is up to the registrant to obtain that information from the original owner of the vehicle. If original purchase price cannot be found the municipality is required to base excise off the MSRP of the vehicle, not the purchase price of the registrant who has purchased this as a used vehicle.

If any assistance is needed to calculate or process an excise tax reimbursement, you may contact the Main office of Motor Vehicles, Commercial Vehicle Unit and they will guide you through the procedure. The direct phone number is 207-624-9000 ext 52151 for the commercial unit.

The address for sending in applications is below;

Bureau of Motor Vehicles  
Commercial Vehicle Unit  
101 Hospital Street  
Station # 29  
Augusta Maine 04333