

Ordinance Number Assigned: 2002-300
EXCISE TAX REFUND ORDINANCE

Title and Authority:

This ordinance shall be known as the Excise Tax Refund Ordinance of the City of Calais. It is adopted pursuant to the authority created by 36 MRSA § 1482 (7).

Purpose:

The purpose of this ordinance is to provide equitable rebate of a portion of the excise taxes paid to the City of Calais for an annual duration with respect to special mobile equipment as defined in 29-A MSRA § 101 (70), leased by a taxpayer, when the registration for that property has been voluntarily surrendered and its use on the roadways of this state is discontinued within the annual excise tax period.

Procedure:

After the effective date of this ordinance and pursuant to 36 MRSA § 1482 (7), the Excise Tax Collector is directed to prepare for the Treasurer's warrant an excise tax refund check, to be approved by the municipal officers, according to all of the conditions of this section.

- A. The excise tax refund check must be issued in the name of the registrant of the leased special mobile equipment as defined 29-A MRSA § 101 (70) who is on record for paying to the City of Calais the annual excise tax for the equipment leased by the registrant.
- B. The excise tax refund check must not be issued unless the registrant provides sufficient evidence to the tax collector that the registration has been voluntarily surrendered and canceled pursuant to 29-A MRSA § 410. The submission of such evidence shall be considered an application for the excise tax refund check. The application for the excise tax refund check must be presented to the tax collector no later than 30 days after the effective date of cancellation of the registration.
- C. The excise tax check must be made out in an amount that is the percentage of the annual excise tax which was actually paid to the City of Calais on the leased special mobile equipment, which percentage represents the number of full months remaining in the year of the cancelled registration.

Effective Date:

This ordinance shall be effective on and after **March 28, 2002**.

Amended:

Repealed: