

Excise Tax Reimbursement Program

Bureau of Motor Vehicles



“I was thinking that maybe this would be a good topic. It's a confusing process and a walk through would probably be helpful for everyone.”



There is a tax code provision that allows the **excise tax** on commercial vehicles be calculated based on the original sale price of the vehicle rather than the MSRP.



Eligibility

- 1996 model year and newer:
 - Commercial vehicles
 - Farm Trucks
 - Class A Special Mobile Equipment
- 2006 model year & newer:
 - Buses



Registration Requirements

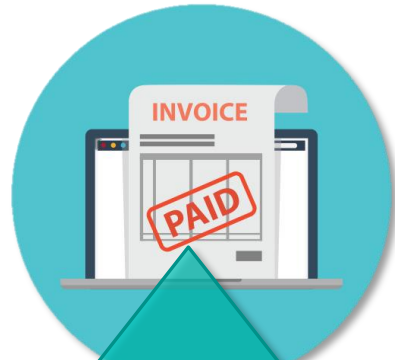
- Registered Weight 26,001+ lbs
OR
- Gross Vehicle Weight Rating (GVWR) 26,001+ lbs

What is the Excise Tax Reimbursement (ETR) program?

No! The town is not losing money. The town will be reimbursed once a year with the difference between the calculated excise amount based on the bill of sale the first time the vehicle was sold and the amount that would have been calculated based on the full MSRP .



2021 Kenworth



MSRP: \$200,000

Excise Tax: \$4,800
Based on MSRP



Sale Price: \$160,000

Excise: \$3,840
Based on Sale Price



\$4,800
- 3,840
\$ 960

ETR: \$960
Paid out to town
once a year

If the excise tax is calculated based on the sale price, does that mean the town loses money?

The MVR-14 form needs to be completed.

MAINE BUREAU OF MOTOR VEHICLES
EXCISE TAX REIMBURSEMENT APPLICATION
FOR TRUCKS AND BUSES

Trucks must be of model year 1996 and newer. Buses must be of model year 2006 and newer
Registered weight must be over 26,000 lbs.

MUNICIPALITY YourWonderfulTown TOWN CODE 44013
TAX COLLECTOR ShowMe D. Mony DATE OF APPLICATION 01/02/2021
REGISTRANT'S NAME John D. Trukker
PLATE # 800-000 CLASS CODE TT
MODEL YEAR 2021 MAKE Kenworth MODEL C20
VIN NUMBER 5N16YH48CX8675309
ACTUAL PURCHASE PRICE \$160,000 MSRP \$200,000
(price of vehicle when brand new-first owner)

PLEASE CHECK ONE OF THE FOLLOWING:
 NON SLEEPER HIGH TILT ALUM SLEEPER
 SLEEPER BOX HIGH TILT AERODYNAMIC SLEEPER

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

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

* If a vehicle is sold to a new registrant in the same town, a new application must be submitted to receive excise tax reimbursement.

MVR-14 Rev. 01/2016 101 Hospital Street, 29
207-624-9000 Ext.



Checklist

- Completed **MVR-14**
- Dealer Certificate with MSRP
- Bill of Sale
- Copy of **MVT-2**
- Copy of Registration (**MVR**)

MAINE BUREAU OF MOTOR VEHICLES
EXCISE TAX REIMBURSEMENT APPLICATION
FOR TRUCKS AND BUSES

Trucks must be of model year 1996 and newer. Buses must be of model year 2006 and newer
Registered weight must be over 26,000 lbs.

MUNICIPALITY YourWonderfulTown TOWN CODE 44013
TAX COLLECTOR ShowMe D. Mony DATE OF APPLICATION 01/02/2020
REGISTRANT'S NAME John D. Trukker
PLATE # 800-000 CLASS CODE TT
MODEL YEAR 2020 MAKE Kenworth MODEL C20
VIN NUMBER 5N16YH48CX8675309
ACTUAL PURCHASE PRICE \$150,000 MSRP \$200,000
(price of vehicle when brand new-first owner)

PLEASE CHECK ONE OF THE FOLLOWING:
 NON SLEEPER HIGH TILT ALUM SLEEPER
 SLEEPER BOX HIGH TILT AERODYNAMIC SLEEPER

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

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

* If a vehicle is sold to a new registrant in the same town, a new application must be submitted to receive excise tax reimbursement.



BILL OF SALE

Emuf



How does a vehicle get put into the ETR program?

Deadlines to Remember



- Excise Tax paid by **June 30th**
- MVR-14 submitted by **August 1st**
- Town receives itemized report by **September 1st**
- ETR Issued by **October 30th**



Checklist

- Completed **MVR-14**
- Dealer Certificate with MSRP
- Bill of Sale
- Copy of **MVT-2**
- Copy of Registration (**MVR**)

MAINE BUREAU OF MOTOR VEHICLES
EXCISE TAX REIMBURSEMENT APPLICATION
FOR TRUCKS AND BUSES

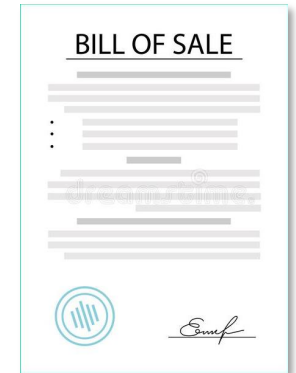
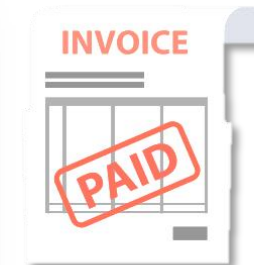
Trucks must be of model year 1996 and newer. Buses must be of model year 2000 and newer
Registered weight must be over 26,000 lbs.

MUNICIPALITY: YourWonderfulTown TOWN CODE: 44013
TAX COLLECTOR: ShowMe D. Mony DATE OF APPLICATION: 01/02/2020
REGISTRANT'S NAME: John D. Trukker
PLATE #: 800-000 CLASS CODE: TT
MODEL YEAR: 2020 MAKE: Kenworth MODEL: C20
VIN NUMBER: SN16YH48CX8675309
ACTUAL PURCHASE PRICE: \$150,000 MSRP: \$200,000
(Price of vehicle less dealer prep and taxes)

PLEASE CHECK ONE OF THE FOLLOWING:
 NON SLEEPER HIGH TILT ALUMINUM SLEEPER
 SLEEPER BOX HIGH TILT DYNAMIC SLEEPER

• Excise tax must be paid by the end of the calendar year in order to qualify for reimbursement.
• If a vehicle is sold to a new registrant in order to receive excise tax reimbursement, the new town must submit an application in order to receive excise tax reimbursement.
• If a vehicle is sold to a new registrant in the same town, a new application must be submitted to receive excise tax reimbursement.

MVT-14

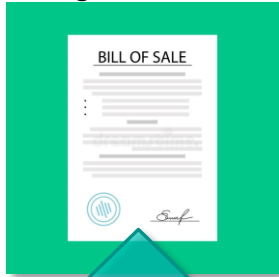


When does the paperwork get submitted?

With a used vehicle, the customer must provide proof of the **original/brand new, first-time-owner's bill of sale or invoice.**



Original owner



Sale Price: \$160,000



2nd Owner



Sale Price: \$140,000



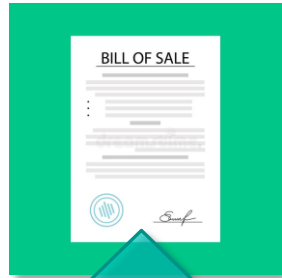
Your Customer



Sale Price: \$120,000

What if the customer purchased a used vehicle?

With a used vehicle, the customer must provide proof of the **original/brand new first time owner's bill of sale or invoice.**



Sale Price: \$160,000

Registration		CLASS	REGISTRATION NUMBER	
21	Insurance: WJK	CO	1A-1111	
STYLE	TIRES	AXLES	NET WEIGHT	REGISTERED WEIGHT
30	10	3		45,000
Base	160,000.00			
Mil. Rate	.0005			
Local				
Ex Tax	1,040.00			
ExTx Bnl	1,040.00			
ExTx Date	01/20/2020			
Fees	450.00			
Agent Fee	3.00			



Sale Price: \$120,000

What if the customer purchased a used vehicle?

With a used vehicle, the customer must provide proof of the **original/brand new first time owner's bill of sale or invoice.**



Sale Price: Unknown



Commercial Vehicle Unit
(207) 624-9000 x-52151
registrations@ maine.gov



Sale Price: \$120,000

Excise Tax Reimb Sale Price **\$160,000**

What if the customer doesn't have the original bill of sale?

Once a vehicle is placed in the ETR, you will automatically get reimbursed each year that customer registers that vehicle in your town. If the customer is new to your town and is part of the ETR, you will have to submit an application.

- Municipality receives listing of vehicles in the ETR (Sept 1st)
- Municipality signs off on list
- Changes due back by the deadline!



How often do I have to submit paperwork?

What is Excise Tax Reimbursement Program?



- Allows a customer to pay excise tax based on the **ORIGINAL SALE PRICE** of the vehicle, rather than the MSRP

What types of vehicles qualify?



- 1996 model year and newer:
 - Commercial vehicles
 - Farm Trucks
 - Class A Special Mobile Equipment
- 2006 model year & newer:
 - Buses

Registration



- Registered Weight 26,001+ lbs.
OR
- Gross Vehicle Weight Rating 26,001+ lbs.

REVIEW

What paperwork is required?



- Completed **MVR-14**
- Dealer Certificate with MSRP
- Bill of Sale
- Copy of **MVT-2**
- Copy of registration (**MVR**)

What if the customer doesn't have the original sale price bill of sale?



- Contact BMV:

Commercial Vehicle Unit
(207) 624-9000 x-52151
registrations@maine.gov

Important dates



- Excise Tax paid by **June 30th**
- MVR-14 submitted by **August 1st**
- Town receives itemized report by **September 1st**
- ETR issued by **October 30th**

REVIEW

Excise Tax Reimbursement Program

Bureau of Motor Vehicles



Website: www.maine.gov/sos/bmv/municipal/index.html

Email: municipal.bmv@maine.gov

624-9000 ext. 52163