

# **Memorandum**

## **Bureau of Motor Vehicles Dealer and Agent Services**

To: Municipal Agents

From: Susan Harris-Pomerleau, Section Manager, Dealer and Agent Services

CC: Catherine Curtis, Director, Vehicle Services

Subject: Sales Tax on casual sale of trailers

Date: December 1, 2005

We have been advised by Maine Revenue Services (MRS) that the completion of a yellow Use Tax Certificate form (STMV 6U) is **not required** when processing a new registration for a casual sale of a trailer.

The Use Tax Certificate form only needs **to be completed** if the trailer is a camper trailer or a livestock trailer.

Enclosed please find the revised procedure manual pages. Please remove the old pages and insert the revised manual pages.

If you have any questions or concerns, please feel free to contact this office at 1-800-452-1937.

SHP/mlw