

The excise history on this vehicle is as follows:

Year	Mil Rate	Excise Amt
2000	.024	\$570.62
2001	.0175	\$416.08
2002	.0135	\$320.98
2003	.01	\$237.76
2004	.0065	\$154.54
2005	.004	\$95.10

#### **IV. Place of Payment**

If a vehicle is owned by an individual resident of this State, the excise tax is paid where the owner resides. In the case of a non-resident (summer or winter) the excise tax is paid where the vehicle is temporarily or occasionally kept which is usually the winter or summer residence.

If the vehicle is owned by a resident of an Indian Reservation, the excise tax is paid to the Tribal Clerk of the appropriate reservation.

If the vehicle is owned by a corporation or partnership not maintaining a place of business in Maine, the excise tax is paid to the State.

If the vehicle is owned by a corporation or partnership with a main office in the State with additional offices, the excise tax is paid where the vehicles are customarily kept. Exceptions to this include public utility companies which pay the excise tax in the community where the utility is headquartered (36 MRSA §1484). Other corporations generally pay excise tax to the community where the vehicle is normally housed.

Foreign corporations or partnerships pay excise tax to the State.