

V. Tax Exempt Vehicles

The following vehicles are exempt from excise tax:

- A. State Vehicles
- B. Driver education vehicles (only ones associated with a school)
- C. Volunteer fire departments
- D. Dealers of Manufacturers
- E. Transporter registrations
- F. Railroads
- G. Benevolent and charitable institutions
- H. Literary and scientific institutions
- I. Religious societies
- J. Certain non-residents (service connected)
- K. Interstate commerce
- L. Certain veterans
- M. Certain buses (associated with Municipality)
- N. Antique and Experimental Aircraft
- O. Adaptive Equipment installed on a motor vehicle owned by a disabled person or their family.
- P. Active military stationed in Maine.