

**§514. Evasion of registration fees and excise taxes**

A person required to register a vehicle in this State who instead registers the vehicle in another state or province or who fails to register a vehicle in this State is guilty of evasion of registration fees and excise taxes. Violation of this section is a traffic infraction punishable by a fine of not less than \$500 nor more than \$1,000. [PL 1999, c. 611, §1 (AMD).]

The Secretary of State shall notify the State Tax Assessor upon receipt of the court abstract so that the State Tax Assessor may determine whether further investigation is necessary. [PL 1993, c. 683, Pt. A, §2 (NEW); PL 1993, c. 683, Pt. B, §5 (AFF).]

For purposes of this section, a person is presumed to be a resident of the State if that person has: [PL 1999, c. 611, §1 (NEW).]

**1. Enrolled child in public school.** Enrolled a minor child of whom that person has sole or primary custody in a public school within the State; or  
[PL 1999, c. 611, §1 (NEW).]

**2. Declared or indicated primary residence in State.** Declared, indicated or stated that that person's primary residence is in the State on any form, document or application used by public and private entities or persons.

An oral statement by a person stating a Maine address as that person's primary residence is prima facie evidence of primary residence under this section.

[PL 1999, c. 611, §1 (NEW).]

**SECTION HISTORY**

PL 1993, c. 683, §A2 (NEW). PL 1993, c. 683, §B5 (AFF). PL 1995, c. 454, §3 (AMD). PL 1997, c. 252, §1 (AMD). PL 1997, c. 776, §17 (AMD). PL 1999, c. 611, §1 (AMD).

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