

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE
108TH LEGISLATURE
FIRST REGULAR SESSION

(Filing No. S-412)

SENATE AMENDMENT " A " to COMMITTEE AMENDMENT "A" to S.P. 9,
L.D. 14, Bill, "AN ACT to Exempt Turbojet Fuel used for International
Flights from Sales Tax."

Amend the amendment by striking out all of the emergency preamble and the
emergency clause.

Further/^{amend}the Amendment by inserting at the beginning of
the 6th paragraph the underlined abbreviation and figure
'Sec. 1.'

Further amend the Amendment by inserting after the 7th
paragraph the following:

'Sec. 2. 36 MRSA §2903, first sentence, as amended by
PL 1971, c. 529, §1, is further amended to read:

An excise tax is levied and imposed at the rate of 9¢ per gallon
upon internal combustion engine fuel sold or used within this
State, including such sales when made to the State or any
political subdivision thereof, for any purpose whatsoever,
excepting such internal combustion engine fuel sold or used in
such form and under such circumstances as shall preclude the
collection of this tax by reason of the laws of the United
States, or sold wholly for exportation from the State, or brought
into the State in the ordinary standardized equipment fuel tank
attached to and forming a part of a motor vehicle and used in
the operation of such vehicle within the State, except that
the rate shall be ~~1¢~~ 2¢ per gallon upon internal combustion
engine fuel as defined in section 2902 bought or used by any person,
association of persons, firm or corporation for the purpose of
propelling jet or turbojet engine aircraft, including such
sales when made to the State or any political subdivision

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 9,

L.D. 14

-2-

thereof, excepting such fuel sold or used under such circumstances as shall preclude the collection of this tax by reason of the law of the United States, or sold wholly for exportation from the State, or brought into the State in the fuel tanks of an aircraft.'

Fiscal Note

It is estimated that, with the adoption of this amendment, enactment of the bill would result in a loss of revenue of \$91,650 for the fiscal year 1977-78 and \$122,200 for the fiscal year 1978-79.

Statement of Fact

This amendment establishes the excise tax levied on internal combustion engine fuel for jet or turbojet aircraft engines at 2¢ per gallon. The present tax is 1¢ per gallon.

The amendment also removes the emergency provisions from the ^{committee} amendment.

(Huber)

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County: Cumberland

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