

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
SENATE  
108TH LEGISLATURE  
FIRST REGULAR SESSION

(Filing No. S-15)

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 Bill by striking out everything after the Title and inserting in its place the following:

'Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the sales tax levy on turbojet fuel used in international flights represents a serious competitive disadvantage with airports in other states; and

Whereas, the recent increase in charter flights along with the expected increase in fuel costs makes it imperative that Maine's competitive position be improved as soon as possible; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine, as follows:

36 MRSA §1760, sub-§8, as amended by PL 1969, c. 223, §1, is further amended to read:

8. Motor vehicle fuel. Sales of gasoline and motor fuels upon which a tax is now imposed by the State, or any other state or province, but the tax payable upon such fuels not used by

vehicles on the highway shall be deducted from any refund of the gasoline tax sought by the purchaser; however, except for fuel sold for international flights, internal combustion engine fuel as defined in section 2902 bought and used for the purpose of propelling jet or turbojet engine aircraft shall not be exempt;

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect on July 1, 1977.'

Statement of Fact

The purpose of this amendment is to make the bill an emergency, clear up an apparent conflict with the current statute and to change the fiscal note. It is estimated that the enactment of this legislation will result in a loss of revenue of \$325,000 for the year 1977-78. The intent of the original bill remains unchanged: To exempt turbojet fuel sold in Maine used for international flights.

Reported by the Committee on Taxation.

Reproduced and distributed pursuant to Senate Rule 11-A.

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