

MAINE STATE LEGISLATURE

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(After Deadline)
FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 1553

H. P. 1368

House of Representatives, April 16, 1981

Approved for introduction by a Majority of the Legislative Council pursuant to Joint Rule 27

Out of Order, referred to Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative Kelleher of Bangor.

Cosponsors: Senator Trotzky of Penobscot, Representative Aloupis of Bangor and Representative J. Diamond of Bangor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

AN ACT to Exempt Jet Fuel used for International Flights from the 2¢ per Gallon Excise Tax.

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

36 MRSA § 2903, first sentence, as amended by PL 1977, c. 572, 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¢ 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, not for international flights, including such sales when made to the State or any political subdivision thereof, ~~and except that the rate shall be 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 for international flights excepting such fuel sold or used 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 fuel tanks of an aircraft~~ and except that no tax may be levied 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 for international flights, or sold wholly for exportation from the State, or brought into the State in the fuel tanks of an aircraft.

STATEMENT OF FACT

The purpose of this bill is to exempt fuel being used in international jet flights from the gasoline tax of 2¢ per gallon.