

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

1

L.D. 1949

2

3

4

5

STATE OF MAINE
HOUSE OF REPRESENTATIVES (Filing No. H-719)
110TH LEGISLATURE
SECOND REGULAR SESSION

6

7

8

COMMITTEE AMENDMENT "A" to H.P. 1974, L.D. 1949, Bill,
"AN ACT to Eliminate the 2¢ Excise Tax Imposed on Jet Fuel
Used by International Flights."

9

10

11

Amend the Bill by striking out everything after the
enacting clause and before the emergency clause and insert-
ing in its place the following:

12

13

14

'Sec. 1. 36 MRSA §1760, sub-§8, as last amended by PL
1977, c. 572, §1, is repealed and the following enacted in
its place:

15

8. Certain motor fuels. Sales of:

16

17

18

A. Motor fuels upon which a tax at the maximum rate
for highway use has been paid pursuant to Part 5 or a
comparable tax of any other state or province; and

19

20

21

22

B. Internal combustion engine fuel, as defined in
section 2902, bought and used for the purpose of pro-
pelling jet or turbojet engine aircraft in interna-
tional flights.

23

24

Sec. 2. 36 MRSA §2903, first sentence, as last amended
by PL 1977, c. 572, §2, is further amended to read:

25

26

27

28

29

30

31

32

33

34

35

36

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¢~~

1 COMMITTEE AMENDMENT "A" to H.P. 1974, L.D. 1949

2 per gallon upon internal combustion engine fuel as defined
3 in section 2902 bought or used by any person, association of
4 persons, firm or corporation for the purpose of propelling
5 jet or turbojet engine aircraft, not for international
6 flights, including such sales when made to the State or any
7 political subdivision thereof, and except that the rate
8 shall be 2¢ per gallon except that no tax may be levied upon
9 internal combustion engine fuel as defined in section 2902
10 bought or used by any person, association of persons, firm
11 or corporation for the purpose of propelling jet or turbojet
12 engine aircraft for international flights excepting such
13 fuel sold or used under such circumstances as shall preclude
14 the collection of this tax by reason of the laws of the
15 United States, or sold wholly for exportation from the
16 State, or brought into the State in the fuel tanks of an
17 aircraft.

18 FISCAL NOTE

19 It is estimated that enactment of this Bill will result
20 in the following loss of revenue to the General Fund.

21		1981-82	1982-83
22	International jet fuel	\$34,000	\$217,300
23	Domestic jet fuel	13,000	80,000'

24 STATEMENT OF FACT

25 This amendment provides equity for domestic carriers by
26 also repealing the 1¢ per gallon excise tax paid on jet fuel
27 used domestically. Domestic fuel would continue to remain
28 subject to the sales tax.

29 5483033082

Reported by the Committee on Taxation.
Reproduced and distributed under the direction of the Clerk
of the House.

3/31/82

(Filing No. H-719)