

# MAINE STATE LEGISLATURE

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L.D. 2055

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES (Filing No. H-726)  
110TH LEGISLATURE  
SECOND REGULAR SESSION

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COMMITTEE AMENDMENT "A" to H.P. 2153, L.D. 2055, Bill,  
"AN ACT to Remove the Sales Tax Exemption on Motor Fuels."

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Amend the Bill by striking out everything after the  
enacting clause and inserting in its place the following:

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'Sec. 1. 36 MRSA §1752, sub-§11, as last amended by PL  
1981, c. 163, §2, is further amended by adding after the 3rd  
sentence the following new sentence:

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The term "retail sale" or "sale at retail" means, for the  
sale of motor fuels upon which a tax is imposed for highway  
use pursuant to Part 5, the last sale from a person licensed  
as a distributor under Part 5.

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Sec. 2. 36 MRSA §1760, sub-§8, as amended by PL 1977,  
c. 572, §1, is repealed and the following enacted in its  
place:

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8. Certain motor fuels. Sales of internal combustion  
engine fuel, as defined in section 2902, bought and used for  
the purpose of propelling jet and turbojet engine aircraft  
in international flights.

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Sec. 3. 36 MRSA §2903, 1st sentence, as amended by PL  
1977, c. 572, §2, is further amended to read:

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An excise tax is levied and imposed at the rate of ~~9¢~~ 5  
1/2¢ 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 pur-  
pose 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 exporta-  
tion from the State, or brought into the State in the ordi-  
nary standardized equipment fuel tank attached to and form-  
ing a part of a motor vehicle and used in the operation of

1 COMMITTEE AMENDMENT "A" to H.P. 2153, L.D. 2055

2 such vehicle within the State, except that the rate shall be  
3 1¢ per gallon upon internal combustion engine fuel as de-  
4 fined in section 2902 bought or used by any person, associa-  
5 tion of persons, firm or corporation for the purpose of pro-  
6 pelling jet or turbojet engine aircraft, not for interna-  
7 tional flights, including such sales when made to the State  
8 or any political subdivision thereof, and except that the  
9 rate shall be 2¢ per gallon upon internal combustion engine  
10 fuel as defined in section 2902 bought or used by any  
11 person, association of persons, firm or corporation for the  
12 purpose of propelling jet or turbojet engine aircraft for  
13 international flights; excepting such fuel sold or used under  
14 such circumstances as shall preclude the collection of this  
15 tax by reason of the laws of the United States, or sold  
16 wholly for exportation from the State, or brought into the  
17 State in the fuel tanks of an aircraft.

18 Sec. 4. 36 MRSA §3025, first sentence, as amended by  
19 PL 1971, c. 529, §7, is further amended to read:

20 An excise tax is imposed on all users of fuel upon the  
21 use of such fuel by any person within this State, only when  
22 such fuel is used in an internal combustion engine for the  
23 generation of power to propel motor vehicles of any kind or  
24 character on the public highways or turnpikes operated and  
25 maintained by the Maine Turnpike Authority, at the rate of  
26 9¢ 5 1/2¢ per gallon, to be computed in the manner set forth  
27 in this chapter.

28 Sec. 5. Effective date. This Act shall take effect on  
29 August 1, 1982.

30 FISCAL NOTE

31 Enactment of this bill will result in the following  
32 increases in revenue in fiscal year 1982-83.

33	Highway Fund	\$9,600,000
34	General Fund	56,700
35	Local Government Fund	2,370

1 COMMITTEE AMENDMENT "A" to H.P. 2153, L.D. 2055

2 STATEMENT OF FACT

3 This amendment provides that the sales tax on motor  
4 fuels shall be imposed at the wholesale level and it lowers  
5 the excise tax on motor fuels to 5 1/2¢ per gallon.

6 5482033082

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

3/31/82

(Filing No. H-726)