MAINE STATE LEGISLATURE

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(After Deadline)
FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document NO. 1353

H.P. 1006 House of Representatives, April 27, 1987

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

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative LISNIK of Presque Isle.

Cosponsored by Speaker MARTIN of Eagle Lake, Representative INGRAHAM of Houlton, and Senator COLLINS of Aroostook.

STATE OF MAINE

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

AN ACT to Refund County Fuel Taxes.

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

Sec. 1. 36 MRSA §2910-A, as amended by PL 1983, c. 438, §2, is further amended by adding at the end a new paragraph to read:

Notwithstanding this section, counties may file a claim for refund of internal combustion engine fuel paid after April 1, 1984, but before April 1, 1986, for which no refund was previously claimed.

Sec. 2. 36 MRSA §3208-A, as enacted by PL 1983, c. 438, §5, is amended by adding at the end a new paragraph to read:

Notwithstanding this section, counties may file a claim for refund of special fuel tax paid after April 1, 1984, but before April 1, 1986, for which no refund was previously given.

STATEMENT OF FACT

This bill allows counties to file refund claims for purchases of motor fuel occurring after April 1, 1984, for which the statute of limitations has expired. The cost of the Highway Fund is approximately $63,000 in fiscal year 1988.

Of the 16 counties, only 5 have remained current on requesting fuel tax refunds within one year of purchase. There are also many towns which have not stayed current. The following represents the fiscal impact of this bill:

Aroostook	$ 9,968
Washington	1,400
9 Others	51,660
	$63,028

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