

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

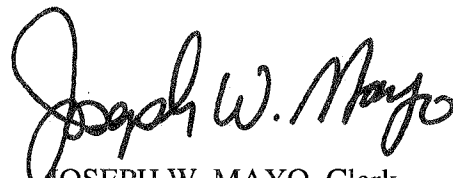
No. 1091

H.P. 803

House of Representatives, February 18, 1997

**An Act to Provide a Credit or Refund for Special Fuel Tax Paid for
Special Fuel Used on a Toll Highway.**

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative MACK of Standish.
Cosponsored by Senator BUTLAND of Cumberland and
Representatives: BROOKS of Winterport, CAMPBELL of Holden, CIANCHETTE of South
Portland, LAYTON of Cherryfield, MacDOUGALL of North Berwick, MERES of
Norridgewock, NICKERSON of Turner, Senator: MacKINNON of York.

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

Sec. 1. 36 MRSA §3208, first ¶, as amended by PL 1995, c. 271, §8, is further amended to read:

Every user subject to the tax imposed by section 3203 is entitled to a credit on the tax equivalent to the existing rate of taxation per gallon on all fuels purchased by that user from a supplier licensed in accordance with section 3204 upon which fuel the tax is imposed by section 3203 has been paid by that user. Evidence of the payment of that tax, in such form as may be required by or is satisfactory to the State Tax Assessor, must be furnished by each user claiming the credit allowed. When the amount of the credit to which any user is entitled for any quarter exceeds the amount of the tax for which that user is liable for the same quarter, the excess may, under rules of the State Tax Assessor, be allowed as a credit on the tax for which that user would be otherwise liable for another quarter or quarters, or upon application within 3 months from the end of any quarter, duly verified and presented in accordance with rules adopted by the State Tax Assessor and supported by such evidence as may be satisfactory to the State Tax Assessor, such excess may be refunded if it appears that the applicant has paid to another state or province under a lawful requirement of such jurisdiction a tax similar in effect to the tax levied in section 3203, on the use or consumption of the same fuel outside the State, at the same rate per gallon that such tax was paid in this State on that number of gallons used in and a tax paid on in such other jurisdiction, but in no case to exceed the rate per gallon of the then current Maine state fuel tax or if it appears that the applicant used the fuel on a toll highway in this State. Upon receipt of the application, the State Tax Assessor, if satisfied after investigation that a refund is justified, shall so certify to the State Controller and it must be paid out of the Highway Fund. This credit lapses at the end of the last quarter of the year following that in which the credit arose.

SUMMARY

This bill provides a credit or refund to a person who buys special fuel, pays the special fuel tax and uses that special fuel on a toll highway in this State.