



127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 26

H.P. 25

House of Representatives, January 13, 2015

An Act To Simplify the Process for Fuel Tax Rebates

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

R(+ B. Hunt

ROBERT B. HUNT Clerk

Presented by Representative ALLEY of Beals. Cosponsored by Senator BURNS of Washington and Representatives: FECTEAU of Biddeford, GILBERT of Jay, GOODE of Bangor, HUBBELL of Bar Harbor, LUCHINI of Ellsworth, Senators: DIAMOND of Cumberland, LIBBY of Androscoggin.

- 1 **Emergency preamble. Whereas,** acts and resolves of the Legislature do not 2 become effective until 90 days after adjournment unless enacted as emergencies; and
- 3 **Whereas,** many taxpayers when they file income tax returns request a fuel tax 4 refund for off-highway purposes such as farming and fishing; and
- 5 **Whereas,** it is important to change the period for which refund requests may be 6 made during the 2015 income tax filing period ending April 15, 2015; and

Whereas, in the judgment of the Legislature, these facts create an emergency within
the meaning of the Constitution of Maine and require the following legislation as
immediately necessary for the preservation of the public peace, health and safety; now,
therefore,

- 11 Be it enacted by the People of the State of Maine as follows:
- 12 Sec. 1. 36 MRSA §2908, 2nd ¶, as amended by PL 2007, c. 438, §70, is further 13 amended to read:

A refund application on a form prescribed by the State Tax Assessor must be filed to claim a refund pursuant to this section. Interest must be paid at the rate determined pursuant to section 186, calculated from the date of receipt of the claim, for all proper claims not paid within 30 days of receipt. Applications for refunds must be filed with the assessor within 12 <u>16</u> months from the date of purchase.

Sec. 2. 36 MRSA §3218, 2nd ¶, as amended by PL 2007, c. 438, §87, is further
 amended to read:

A refund application on a form prescribed by the assessor must be filed to claim a refund pursuant to this section. Interest must be paid at the rate determined pursuant to section 186, calculated from the date of receipt of the claim, for all valid claims not paid within 30 days of receipt. Applications for refunds must be filed with the assessor within 12 16 months from the date of purchase.

- 26 **Emergency clause.** In view of the emergency cited in the preamble, this 27 legislation takes effect when approved.
- 28 SUMMARY
 29 This bill ensures that certain taxpayers requesting a fuel tax refund at the same time
 30 as they file income tax returns will be able to receive a refund for purchases made during
 31 the entire previous calendar year.