

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

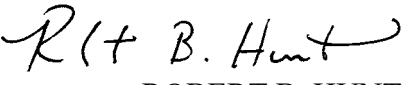
No. 1781

H.P. 1192

House of Representatives, April 24, 2025

An Act to Exempt from the Gasoline Tax Act Ethanol-free Gasoline Used by Vehicles Off-road

Reference to the Committee on Taxation suggested and ordered printed.


ROBERT B. HUNT
Clerk

Presented by Representative ARDELL of Monticello.

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

Sec. 1. 36 MRSA §2903, sub-§4, ¶E, as enacted by PL 1997, c. 738, §4, is amended to read:

E. Brought into this State in the fuel tanks of an aircraft; or

Sec. 2. 36 MRSA §2903, sub-§4, ¶F, as enacted by PL 1997, c. 738, §4, is amended to read:

F. On which the collection of the tax imposed by this section is precluded by federal law or regulation; or

Sec. 3. 36 MRSA §2903, sub-§4, ¶G is enacted to read:

G. That does not contain any ethanol and is purchased for use by vehicles that are used exclusively off-road.

Sec. 4. Documentation needed for exemption for ethanol-free fuel purchased for off-road use. The State Tax Assessor shall adopt rules to determine the documentation needed to implement the exemption from the Gasoline Tax Act provided in the Maine Revised Statutes, Title 36, section 2903, subsection 4, paragraph G for a person eligible for the exemption. Rules adopted pursuant to this section are routine technical rules pursuant to Title 5, chapter 375, subchapter 2-A.

SUMMARY

This bill provides an exemption from the tax imposed on gasoline for internal combustion engine fuel that does not contain any ethanol and is purchased and used by vehicles when those vehicles are only used off-road.