

MAINE STATE LEGISLATURE

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STATE OF MAINE

Inter-Departmental Memorandum Date July 16, 1963

To Ernest H. Johnson, State Tax Assessor Dept. Bureau of Taxation

From Ralph W. Farris, Asst. Atty. General Dept. " " "

Subject Chapter 367, Public Laws of 1963--An Act Providing for Public Facilities for Boats

Your memorandum of July 9, 1963, acknowledged, together with copy of Chapter 367, Public Laws, 1963, relating to refund of 6¢ tax, so far as boats are concerned, which shall be paid only for fuel used in commercial motor boats; and that 3¢ of refund shall be made to persons using gasoline in pleasure motor boats. The bill further provides that the newly created boating facilities fund shall be credited with 1½¢ of the remaining 4¢ tax on gasoline used in pleasure boats.

Your question is: "Are these new refund provisions applicable only with respect to gasoline purchased after the effective date of the bill; or are the new refund provisions to be considered effective with respect to any refund applications received after the effective date of the bill, regardless of when the gasoline with respect to which refund is requested was purchased or used?"

It is our opinion that the new refund provisions should only apply to gasoline purchased after the effective date of the bill, regardless of when the gasoline is used.

RWF:apd

STATE OF MAINE

Inter-Departmental Memorandum Date July 9, 1963

To Ralph E. Farris, Assistant Attorney General

Dept. Bureau of Taxation

From Ernest H. Johnson, State Tax Assessor

Dept. Bureau of Taxation

Subject Chapter 367, Public Laws of 1963 - An Act Providing for Public Facilities for Boats

A copy of the above Act is attached hereto.

You will note that the bill amends the gasoline tax law to provide that a refund of $\frac{1}{2}$ ¢ tax, so far as boats are concerned, shall be paid only for fuel used in commercial motor boats; and that only $\frac{1}{2}$ ¢ of refund shall be made to persons using gasoline in pleasure motor boats. The bill then goes on to provide that the newly created boating facilities fund shall be credited with $\frac{3}{4}$ ¢ of the remaining $\frac{1}{2}$ ¢ tax on gasoline used in pleasure motor boats.

Question: Are these new refund provisions applicable only with respect to gasoline purchased after the effective date of the bill; or are the new refund provisions to be considered effective with respect to any refund applications received after the effective date of the bill, regardless of when the gasoline with respect to which refund is requested was purchased or used?

EHJ:j

