

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
101st LEGISLATURE

HOUSE AMENDMENT "A" to H. P. 1097, L. D. 1573, Bill, "An Act
Providing for Public Facilities for Boats."

Amend said Bill in that part designated "Sec. 2." of section 1 by striking out all of the first underlined sentence and inserting in place thereof the following underlined sentence:
'There is hereby created within the Department of Economic Development a Boating Facilities Fund, to which shall be credited 3.5¢ of the tax paid on fuel used in pleasure motor boats which is not refunded under chapter 16, section 167.'

Further amend said Bill by striking out all of section 2 and inserting in place thereof the following:

"Sec. 2. R. S., c. 16, §160, amended. The 3rd and 5th sentences of section 160 of chapter 16 of the Revised Statutes, as amended, are further amended to read as follows:
'Six cents of the tax so paid, and no more, upon such internal combustion engine fuel used in commercial motor boats, in tractors used for agricultural purposes not operating on public ways, or in such vehicles as run only on rails or tracks, or in stationary engines or in the mechanical or industrial arts, shall be refunded as provided.'

'Eight mills of the tax so paid on fuel used in commercial motor boats, which is not refunded under ~~the provisions of~~ section 166, shall be paid to the Treasurer of State, to be made available to the Commissioner of Sea and Shore Fisheries for the purpose of conducting research, development and propagation activities by the department.'"

Further amend said Bill by adding at the end the following new section:

"Sec. 3. R.S., c. 16, §167, amended. Section 167 of chapter 16 of the Revised Statutes, as amended, is further amended to read as follows:

'Sec. 167. Refund of 3/7 of tax paid by users of piston engine aircraft and pleasure motor boats. Any person, association of persons, firm or corporation who shall buy and use any internal combustion engine fuel as defined in section 159, for the purpose of propelling piston engine aircraft and pleasure motor boats not used for commercial purposes, and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by sections 158 to 168, either directly by the collection of such tax by the vendor from such consumer, or indirectly by adding the amount of such tax to the price of such fuel and paid by such consumer, shall be reimbursed and repaid to the extent of 3/7 of the amount of such tax paid by him upon presenting to the State Tax Assessor a statement accompanied by the original invoices showing such purchases. Applications for refunds must be filed with the State Tax Assessor within 12 months from the date of purchase.'

Filed by Mr. Jobin of Rumford.

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