

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 1089

S. P. 344

In Senate, February 10, 1965

Referred to Committee on Taxation. Sent down for concurrence and ordered printed.

EDWIN H. PERT, Secretary

Presented by Senator Maxwell of Franklin and Senator Glass of Waldo.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT Relating to Allocations from Gasoline Tax for Public Facilities for Boats.

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

Sec. 1. R. S., T. 36, § 2903, amended. The 4th sentence from the end of section 2903 of Title 36 of the Revised Statutes is 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.'

Sec. 2. R. S., T. 36, § 2903, amended. The 2nd sentence from the end of section 2903 of Title 36 of the Revised Statutes is amended to read as follows:

'~~Eight mills of the tax so paid on fuel used in commercial motor boats, which is not refunded under section 2908,~~ An Amount equal to 20% of the balance of 1.75% of the total excise tax on internal combustion engine fuel sold or used within the State as further defined in the "Gasoline Tax Act," section 2902, after deducting such amounts as are refunded under section 2903, to commercial motor boats and under section 2910, to piston engine aircraft 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.'

Sec. 3. R. S., T. 36, § 2903, amended. The last sentence of section 2903 of Title 36 of the Revised Statutes is amended to read as follows:

'It is the responsibility of said commissioner to select activities and projects

that will be most beneficial to the commercial fisheries of the State as well as the development of sports fisheries activities in the State.'

Sec. 4. R. S., T. 36, § 2910, amended. Section 2910 of Title 36 of the Revised Statutes is amended to read as follows:

§ 2910. Refund of 3/7 of tax to users of aircraft

Any person, association of persons, firm or corporation who shall buy and use any internal combustion engine fuel as defined in section 2902, 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 this chapter, 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.'

Sec. 5. R. S., T. 38, § 322, amended. The first sentence of section 322 of Title 38 of the Revised Statutes is amended to read as follows:

'There is created within the Maine State Park and Recreation Commission 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 Title 36, section 2910~~ an amount equal to 80% of the balance of 1.75% of the total excise tax internal combustion engine fuel sold or used within the State as further defined in the "Gasoline Tax Act," Title 36, section 2902, after deducting such amounts as are refunded under Title 36, section 2903, to commercial motor boats and under Title 36, section 2910, to piston engine aircraft and pleasure motor boats.'