

MAINE STATE LEGISLATURE

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(New Title)
NEW DRAFT OF: S. P. 344, L. D. 1089

ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 1542

S. P. 545

In Senate, May 13, 1965

Reported by Senator Maxwell of Franklin, from Committee on Taxation.
Printed under Joint Rules No. 10.

EDWIN H. PERT, Secretary

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 and to Commissioner of Sea and Shore Fisheries.

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

Sec. 1. R. S., T. 36, § 2903, amended. The 5th and 6th sentences of section 2903 of Title 36 of the Revised Statutes are repealed.

Sec. 2. R. S., T. 36, § 2903-A, additional. Title 36 of the Revised Statutes is amended by adding a new section 2903-A to read as follows:

‘§ 2903-A. Finding of fact

The Legislature hereby makes a finding of fact that the percentage relationship of “gasoline tax” paid by that segment of the nonhighway gasoline user, the motorboat user, is not less than 1.25% of the total “gasoline tax” revenue, but certainly is more than the 1.25% referred to. Based on this legislative “finding of fact” there is set aside 1.25% of the total excise tax on internal combustion engine fuel sold or used within the State, but not including internal combustion engine fuel sold for use in the propulsion of aircraft. From this 1.25% allocation shall be deducted the refunds paid out under section 2908 to purchasers and users of internal combustion engine fuel for commercial motorboats; 20% of the balance of 1.25% after paying out such refunds 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, and it is the responsibility of the Commissioner of Sea and Shore Fisheries to select activities and projects that will be most beneficial to the commercial fisheries of the State as well as the development of sports fisher-

ies activities in the State; the remaining 80% of the balance of 1.25% after paying out such refunds shall be credited to the Boating Facilities Fund, established under Title 38, section 322, within the Maine State Park and Recreation Commission. The State Tax Assessor shall certify to the State Controller, on or before the 15th day of each month, the amounts to be credited under the previous sentence, as of the close of the State Controller's records for the previous month.'

Sec. 3. R. S., T. 36, § 2908, amended. Section 2908 of Title 36 of the Revised Statutes is amended to read as follows:

'§ 2908. Refund of 6/7 of tax in certain cases; time limit

Any person, association of persons, firm or corporation who shall buy and use any internal combustion engine fuel as defined in this chapter for the purpose of operating or propelling **commercial** motor boats, 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, or for any other commercial use except in motor vehicles operated or intended to be operated upon any of the public highways of this State, or turnpikes operated and maintained by the Maine Turnpike Authority, or except, as provided in section 2910, ~~for the use in the operation of pleasure motor boats not used for commercial purposes or~~ in the operation of aircraft, 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 6/7 of the amount of such tax paid by him upon presenting to the State Tax Assessor a sworn statement accompanied by the original invoices showing such purchases, which statement shall show the total amount of such fuel so purchased and used by such consumer other than in motor vehicles operated or intended to be operated upon any of the public highways of the State and in the operation of aircraft. Applications for refunds must be filed with the State Tax Assessor within 12 months from the date of purchase.'

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. Section 322 of Title 38 of the Revised Statutes is amended to read as follows:

‘§ 322. Boating Facilities Fund

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.~~ This fund, ~~as heretofore established as funded under Title 36, section 2903-A,~~ shall be available to the Director of the Maine State Park and Recreation Commission in carrying out its duties. **These funds shall constitute a continuous carrying account.’**

Sec. 6. Effective date. This Act shall be effective on October 1, 1965 with respect to refund applications received on and after that date; and transfers to the Commissioner of Sea and Shore Fisheries and to the Boating Facilities Fund under former provisions of Title 36, section 2903, and Title 38, section 322, shall terminate as of that date. The first credits computed under section 3 of this Act shall be certified on or before November 15, 1965 on the basis of tax accrued and refund paid during October, 1965.