

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 833

H. P. 645

House of Representatives, February 13, 1969

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Benson of Southwest Harbor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT Relating to Motor Fuel Tax on Fuels Sold to or Used by Jet and Turbo Jet Aircraft.

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

Sec. 1. R. S., T. 36, § 2903, amended. The first sentence of section 2903 of Title 36 of the Revised Statutes is amended to read as follows:

An excise tax is levied and imposed at the rate of 7c per gallon upon internal combustion engine fuel sold or used within this State, including such sales when made to the State or any political subdivision thereof, for any purpose whatsoever, excepting such internal combustion engine fuel sold or used in such form under such circumstances as shall preclude the collection of this tax by reason of the laws of the United States, or sold wholly for exportation from the State, or brought into the State in the ordinary standardized equipment fuel tank attached to and forming a part of a motor vehicle and used in the operation of such vehicle within the State, or sold for or used in the propulsion of jet or turbo jet aircraft.

Sec. 2. R. S., T. 36, § 2911, repealed and replaced. Section 2911 of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof:

§ 2911. Jets or turbo jets; tax levied

An excise tax is levied and imposed at the rate of 2c per gallon upon internal combustion engine fuel as defined in section 2902, sold or used within this State for the purpose of propelling jet or turbo jet engine aircraft. On the same fuel only one tax shall be paid to the State, for which tax the dis-

tributor first receiving the fuel in the State shall be primarily liable to the State, except when such fuel has been sold and delivered to another distributor in the State, in which case the purchasing distributor shall be primarily liable to the State for the tax.