

MAINE STATE LEGISLATURE

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NEW DRAFT OF: H. P. 1054; L. D. 1386

ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 1456

H. P. 1136

House of Representatives, April 17, 1969

Reported by Mr. Drigotas from Committee on Taxation. Printed under Joint Rules No. 18.

BERTHA W. JOHNSON, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT Relating to the Jet Fuel Tax.

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

Sec. 1. R. S., T. 36, § 1760, sub-§ 8, amended. Subsection 8 of section 1760 of Title 36 or the Revised Statutes is amended to read as follows:

8. Motor vehicle fuel. Sales of gasoline and motor fuels upon which a tax is now imposed by the State, or any other state or province, but the tax payable upon such fuels not used by vehicles on the highway shall be deducted from any refund of the gasoline tax sought by the purchaser; **however, internal combustion engine fuel as defined in section 2902 bought and used for the purpose of propelling jet or turbo jet engine aircraft shall not be exempt.**

Sec. 2. 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 and 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, **except that the rate shall be 1c per gallon upon internal combustion engine fuel as defined in section 2902 bought or used by any person, association of**

persons, firm or corporation for the purpose of propelling jet or turbo jet engine aircraft, including such sales when made to the State or any political subdivision thereof, excepting such fuel sold or used 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 fuel tanks of an aircraft.

Sec. 3. R. S., T. 36, § 2911, repealed. Section 2911 of Title 36 of the Revised Statutes is repealed.