

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 219

S. P. 90

In Senate, January 19, 1971

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

HARRY N. STARBRANCH, Secretary

Presented by Senator Fortier of Oxford.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Relating to Gasoline Road Tax Credits.

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

R. S., T. 36, § 2963, amended. The 4th sentence of section 2963 of Title 36 of the Revised Statutes is amended to read as follows:

When the amount of the credit, to which any motor carrier is entitled for any quarter, exceeds the amount of the tax for which such carrier is liable for the same quarter, such excess may, under regulations of the State Tax Assessor, be allowed as a credit on the tax for which such carrier would be otherwise liable for another quarter or quarters; or upon application within 90 days from the end of any quarter, duly verified and presented in accordance with regulations promulgated by the State Tax Assessor and supported by such evidence as may be satisfactory to the State Tax Assessor, such excess may be refunded if it shall appear that the applicant has paid to another state ~~of the United States~~ or province under a lawful requirement of such jurisdiction a tax, similar in effect to the road tax provided, on the use or consumption of the same motor fuel without this State, to the extent of such payment in such other jurisdiction, but in no case to exceed the rate per gallon of the then current Maine state motor fuel tax.

STATEMENT OF FACT

The purpose is to permit refund of gasoline tax, in appropriate cases, where the use of gasoline purchased tax-paid in Maine is subject to tax in a Canadian province; thus providing the same treatment as is now given where the use of such gasoline is taxed in another state. The amendment would make section 2963 consistent in this respect with the refund provision in the Use Fuel Tax Act (section 3025-A of Title 36 of the Revised Statutes).