

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 1126

H. P. 852 House of Representatives, February 23, 1973
Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

E. LOUISE LINCOLN, Clerk

Presented by Mr. Albert of Limestone.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

AN ACT Relating to the Sales Tax on Motor Vehicle Fuel
Used on Farms.

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

R. S., T. 36, § 1760, sub-§ 8, repealed and replaced. Subsection 8 of section 1760 of Title 36 of the Revised Statutes, as amended by section 1 of chapter 223 of the public laws of 1969, is repealed and the following enacted in place thereof:

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, or which are used for farm purposes off the highway, but the tax payable on such fuels used for other purposes off 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.

FISCAL NOTE

The estimated revenue loss is \$60,000 per year.

STATEMENT OF FACT

The purpose of this bill is to eliminate the sales tax on gas and diesel fuel used for farm purposes off the highway.