

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 160

H. P. 124

House of Representatives, January 9, 1975

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

EDWIN H. PERT, Clerk

Presented by Mr. Immonen of West Paris.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT Relating to Use Fuel Tax Audits.

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

³⁶ MRSA, § 3035, 4th ¶, first sentence, as last amended by PL 1971, c. 529, § 8, is further amended to read:

Each dealer shall, within 15 days after demand made on him by the State Tax Assessor, pay a tax of 9¢ per gallon upon each gallon of such fuels upon which the tax has not been paid which, upon an audit, the State Tax Assessor may find to have been received into the State during the preceding ~~year~~ **2 years** by the dealer and not properly accounted for in a dealer's report or in accordance with law.

STATEMENT OF FACT

The basic audit limitation in the case of the gasoline tax, as well as the sales and use tax, is 2 years. The present one-year limitation applicable to dealers subject to the use fuel, i.e., diesel fuel, tax is inadequate and should be consistent with that applicable to gasoline distributors and sales tax registrants in order to permit effective audit control of use fuel dealer tax accounts.