

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 161

H. P. 131

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. Maxwell of Jay.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT to Clarify Provisions in the Motor Fuel Tax Law.

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

Sec. 1. 36 MRSA, § 2906, 5th sentence, as last repealed and replaced by PL 1973, c. 7, § 1, is amended to read:

If such report is not filed by the last day of the month, such certificate holder shall be liable to a penalty of \$5 a day for each day in arrears, or $\frac{1}{2}$ of 1% of tax liability, whichever is greater ~~together with interest at the rate of $\frac{1}{2}$ % per month or fraction thereof.~~ **If tax is not paid when due, interest shall accrue on such unpaid tax at the rate of $\frac{1}{2}$ of 1% per month or fraction thereof. Such penalty and interest shall be due on demand by the State Tax Assessor and recoverable in a civil action.**

Sec. 2. 36 MRSA, § 2967, 2nd ¶, as last amended by PL 1965, c. 198, § 2, is further amended to read:

Any motor carrier, or any private carrier included within section 2971, or any agent or employee of either of them, who shall operate a motor vehicle which operation renders such motor carrier or private carrier liable to this chapter at any time when such motor carrier or private carrier has failed to file any report or pay tax, **penalty or interest** as required by this chapter shall be punished by a fine of not less than \$10 nor more than \$300.

Sec. 3. 36 MRSA, § 3039, as last amended by PL 1969, c. 15, § 2, is further amended to read:

§ 3039. Additional penalty

Any user, or any agent or employee of any user, who shall consume any fuel in a motor vehicle on a public highway or on a turnpike operated and

maintained by the Maine Turnpike Authority, when such user is not the holder of an uncanceled license as required by this chapter, or when such user has failed to file any report or pay tax, **penalty or interest** as required by this chapter, shall be punished by a fine of not less than \$10 nor more than \$300. Each day or part thereof during which any person shall consume any fuel in a motor vehicle on a public highway or on a turnpike owned and maintained by the Maine Turnpike Authority, when such user is not the holder of an uncanceled license as required by this chapter, or when such user has failed to file any report or pay tax, **interest** or penalty as required by this chapter, shall constitute a separate offense within the meaning of this section.

STATEMENT OF FACT

The purpose of section 1 of this bill is to make clear that interest applies when a report is filed by a gasoline distributor without payment, as well as when no report is filed.

The purpose of sections 2 and 3 of the bill is to correct unintentional omissions in the present statutes.