

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1446

H. P. 1219

House of Representatives, April 5, 1977

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

EDWIN H. PERT, Clerk

Presented by Mrs. Post of Owls Head.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT to Amend the Law Relating to Gas Tax Reimbursement.

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

36 MRSA § 2908, as last amended by PL 1971, c. 529, § 5 is further amended to read:

§ 2908. Refund of 8/9 of tax in certain cases; time limit

Any person, association of persons, firm or corporation who shall buy and use any internal combustion engine fuel as defined in this chapter for the purpose of operating or propelling commercial motor boats, tractors used for agricultural purposes not operating on public ways, or in such vehicles as run only on rails or tracks, or in stationary engines, or in the mechanical or industrial arts, or for any other commercial use except in motor vehicles operated or intended to be operated upon any of the public highways of this State, or turnpikes operated and maintained by the Maine Turnpike Authority, or except as provided in section 2910 and 2911, in the operation of aircraft, and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by this chapter, either directly by the collection of such tax by the vendor from such consumer, or indirectly by adding the amount of such tax to the price of such fuel and paid by such consumer, shall be reimbursed and repaid to the extent of 8/9 of the amount of such tax paid by him upon presenting to the State Tax Assessor a sworn statement accompanied by the original invoices or other evidence as the State Tax Assessor may require showing such purchases, which statement shall show the total amount of such fuel so purchased and used by such consumer other

than in motor vehicles operated or intended to be operated upon any of the public highways of the State and in the operation of aircraft. Applications for refunds must be filed with the State Tax Assessor within ~~12~~ 15 months from the date of purchase.

STATEMENT OF FACT

This bill would allow persons to apply for gasoline tax refunds on a yearly basis and would permit the State Tax Assessor to accept statements from vendors, covering a series of gasoline purchases, as evidence of payment of tax instead of requiring individual invoices.