

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1524

H. P. 1292

House of Representatives, April 11, 1977

On motion of Mr. Carroll of Limerick, referred to the Committee on Transportation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Spencer of Standish.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT Relating to Reimbursement of Fuel Tax for Miles Traveled on Maine Turnpike.

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

36 MRSA § 2973 is enacted to read:

§ 2973. Fuel used on Maine Turnpike; reimbursement

Any person or corporation who shall buy any fuel on which tax has been paid under chapters 451 and 455 and this chapter, and shall consume the same upon the ways of the Maine Turnpike Authority in motor vehicles, shall be reimbursed the amount of the tax in the amount and subject to the conditions set forth in this section.

All claims for reimbursements shall be for not less than \$10, shall be made by affidavit in such form and containing such information as the State Tax Assessor shall prescribe, shall be accompanied by original invoices or sales receipts of fuel, and by the toll receipts of the Maine Turnpike or invoices rendered by the authority.

All claims for reimbursements shall be filed with the State Tax Assessor within one year from the date of purchase or invoice of fuel. Toll receipts, given to the users of the Maine Turnpike, or invoices rendered to such users by the authority, shall be accepted by the State Tax Assessor as evidence of the use on the Maine Turnpike of gasoline in the proportion of one gallon for each 15 miles of indicated travel by passenger cars, ambulances, hearses, motorcycles and trucks having a registered gross weight of 16,000 pounds or less, and in the proportion of one gallon for each 5 miles of indicated travel

by all other trucks and buses, and in the proportion in the case of diesel fuel, of one gallon for each 7 miles of indicated travel by all trucks over 16,000 pounds and buses.

The State Tax Assessor may require such further information as he shall deem necessary for the determination of such claims, and upon approval he shall certify such claims to the State Controller and they shall be paid out of the Highway Fund.

STATEMENT OF FACT

This bill will avoid a duplicate tax. The purpose of the state gasoline tax is to provide funds for the maintenance of Maine's road system. Any person who drives on the Maine Turnpike pays a toll which goes to maintain that turnpike system. As a result, when the State collects gasoline tax on gasoline used to travel the Maine Turnpike, it is collecting a duplicate tax.

This bill provides that state tax paid on gasoline used to travel the Maine Turnpike shall be refunded to the owner of the vehicle traveling the turnpike. It also provides that the refund will be made from the Highway Fund, which has benefited from this duplicate tax and provides that a refund payable from this section must be for at least \$10, in order to prevent administrative costs of processing a refund from being greater than the amount refunded.