

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 327

S. P. 150

In Senate, February 6, 1979

Referred to the Committee on Transportation. Sent down for concurrence and ordered printed.

Presented by Senator Devoe of Penobscot.

MAY M. ROSS, Secretary of the Senate

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT Concerning Gas Tax Refunds.

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

36 MRSA § 2908, first sentence, as repealed and replaced by PL 1977, c. 696, § 280, is amended to read:

Any person, association of persons, firm or coporation 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~~ **vehicles owned or operated by railroad companies while operating on rails or tracks**, or in stationary engines, or in the mechanical or industrial arts, or for any other commercial use except in **the nonrailroad vehicles or** 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, 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 the tax by the vendor from the consumer, or indirectly by adding the amount of that tax to the price of that fuel and paid by that consumer, shall be reimbursed and repaid to the extent of 8/9 of the amount of the 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 those purchases, which statement shall show the total amount of the fuel so purchased and used by that consumer other than in **the nonrailroad vehicles or** motor vehicles operated or intended to be operated upon any of the public highways of the State and in the operation of aircraft.

STATEMENT OF FACT

The purpose of this bill is to allow railroads to get a tax refund for their specially equipped trucks while operating off-highway and on rails.