

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 697

S. P. 251

In Senate, February 22, 1979

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

Presented by Senator Huber of Cumberland.

MAY M. ROSS, Secretary of the Senate

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT to Eliminate the Licensing and Reporting Requirements by the Owners of Diesel Powered Noncommercial Vehicles who Purchase only Fuel upon which Fuel Tax has been Paid.

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

Sec. 1. 36 MRSA § 3022, sub-§ 7 is amended to read:

7. User. "User" shall mean any person who uses and consumes fuel within this State in an internal combustion engine for the generation of power to propel vehicles of any kind or character on the public highways of this State, except in vehicles which are prohibited by law from operating on the public highways, and except in noncommercial vehicles having a fuel tank capacity of ~~20~~ 30 gallons or less which are owned by nonresidents of this State and are not required to be registered in this State, **and except in vehicles having a fuel tank capacity of 30 gallons or less owned by residents of this State who purchase only fuel upon which the tax imposed by section 3035 has been paid by the user.**

Sec. 2. 36 MRSA § 3028, 3rd ¶, as last amended by PL 1971, c. 101, is repealed.

STATEMENT OF FACT

Present law requires the residents-owners of diesel powered noncommercial vehicles with fuel tank capacities of 20 gallons or less to be specially licensed by

the Bureau of Taxation and either file quarterly annual reports or apply for a waiver. The apparent idea of the present law is to prohibit the owners of diesel powered noncommercial vehicles from using home heating oil or diesel fuel for off-highway use, upon which no use tax has been paid, to power their vehicles. This bill would not change the law with respect to the prohibition, but would eliminate the necessity of owners of diesel powered noncommercial and commercial vehicles who purchase only fuel upon which tax has been paid from having to apply for a special license and make quarterly reports.