

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 756

H. P. 615

House of Representatives, February 23, 1979

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

EDWIN H. PERT, Clerk

Presented by Mr. Kelleher of Bangor.

Cosponsor: Mr. Garsoe of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT to Repeal the Sales Tax on Fuel Oil and to Enact in its Place an Excise Tax on Fuel Consumed in Industrial and Manufacturing Establishments.

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

Sec. 1. 36 MRSA § 1760, sub-§ 9, as amended by PL 1977, c. 686, § 1, is repealed and the following enacted in its place:

9. Coal, oil and wood. Coal, oil, wood and all other fuels, except gas and electricity, when bought for cooking or heating or consumed in commercial, industrial and manufacturing establishments or processes, including the generation of electric power;

Sec. 2. 36 MRSA c. 719 is enacted to read:

CHAPTER 719

FUEL OIL TAX

§ 4851. Excise tax on fuel oil consumed in industrial and manufacturing processes

An excise tax is imposed on all users of fuel oil consumed in commercial, industrial and manufacturing establishments or processes, including the generation of electrical power, at the rate of 60¢ per 42-gallon barrel. The excise tax shall be collected in the same manner as the sales and use tax.

STATEMENT OF FACT

The purpose of this bill is to establish an excise tax for fuel oil and to remove fuel oil from the sales tax provisions.