

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 805

H. P. 691

House of Representatives, February 11, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Kelleher of Bangor.

Cosponsors: Representative Masterman of Milo and Representative K. Brown of Bethel.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

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 further amended to read:

9. Coal, oil and wood. Coal, oil, wood and all other fuels, except gas and electricity, when bought for cooking and heating in homes, mobile homes, hotels and apartment houses, and other buildings designed both for human habitation and sleeping and fuel oil when bought for consumption in industrial and manufacturing 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 in commercial, industrial and

manufacturing establishments or processes, including the generation of electrical power, at the rate of \$2 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.