

# MAINE STATE LEGISLATURE

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(EMERGENCY)  
FIRST REGULAR SESSION

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ONE HUNDRED AND TENTH LEGISLATURE

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**Legislative Document**

**No. 982**

H. P. 826

House of Representatives, February 24, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Hunter of Benton.

Cosponsor: Representative Hutchings of Lincolnville.

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STATE OF MAINE

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

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**AN ACT to Provide an Increase in the Gasoline Tax for a Limited Period of 5 Months.**

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**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, revenues from gasoline taxes have greatly decreased due to reduced consumption resulting from increased prices and conservation measures; and

Whereas, costs of constructing and maintaining roads and highways have greatly increased due to inflation and increases in the cost of labor and materials; and

Whereas, insufficient revenue will be available to provide winter maintenance of roads, highways and bridges in 1981-82 due to further reductions in tax revenues which have been \$8,200,000 less during 1979-81 than the level of revenue would have been had the 1979 level been maintained and further reductions are expected to be an additional \$2,700,000 in fiscal year 1981-82, while further increases in costs are certain; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**Sec. 1. 36 MRSA § 2903, first ¶, first sentence**, as last amended by PL 1977, c. 572, § 2, is further amended to read:

An excise tax is levied and imposed at the rate of ~~9¢~~ **12¢** per gallon upon internal combustion engine fuel sold or used within this State, including such sales when made to the State or any political subdivision thereof, for any purpose whatsoever, excepting such internal combustion engine fuel sold or used in such form and under such circumstances as shall preclude the collection of this tax by reason of the laws of the United States, or sold wholly for exportation from the State, or brought into the State in the ordinary standardized equipment fuel tank attached to and forming a part of a motor vehicle and used in the operation of such vehicle within the State, except that the rate shall be 1¢ per gallon upon internal combustion engine fuel as defined in section 2902 brought or used by any person, association of persons, firm or corporation for the purpose of propelling jet or turbojet engine aircraft, not for international flights, including such sales when made to the State or any political subdivision thereof, and except that the rate shall be 2¢ per gallon upon internal combustion engine fuel as defined in section 2902 bought or used by any person, association of persons, firm or corporation for the purpose of propelling jet or turbojet engine aircraft for international flights excepting such fuel sold or used under such circumstances as shall preclude the collection of this tax by reason of the laws of the United States, or sold wholly for exportation from the State, or brought into the State in the fuel tanks of an aircraft.

**Sec. 2. 36 MRSA § 2905**, as last amended by PL 1971, c. 529, § 2, is further amended to read:

**§ 2905. Distributor or importer collects 12¢ additional**

Each distributor or importer paying or becoming liable to pay the tax imposed by this chapter shall be entitled to charge and collect ~~9¢~~ **12¢** per gallon only as a part of the selling price of the internal combustion engine fuels subject to the tax.

**Sec. 3. 36 MRSA §2906, first ¶, 4th sentence**, is amended to read:

At the time of ~~the filing of said~~ **the** report, each distributor and importer shall pay to the State Tax Assessor a tax of ~~9¢~~ **12¢** upon each gallon ~~so~~ reported as sold, distributed or used and the State Tax Assessor shall pay over all receipts from ~~such~~ **the** tax to the Treasurer of State daily.

**Sec. 4. 36 MRSA § 3025, first sentence**, as last amended by PL 1971, c. 529, § 7, is further amended to read:

An excise tax is imposed on all users of fuel upon the use of such fuel by any person within this State, only when such fuel is used in an internal combustion engine for the generation of power to propel motor vehicles of any kind or character on the public highways or turnpikes operated and maintained by the Maine Turnpike Authority, at the rate of ~~9¢~~ **12¢** per gallon, to be computed in the manner set forth in this chapter.

Sec. 5. 36 MRSA § 3035, 3rd ¶ as last amended by PL 1977, c. 679, § 23, is further amended to read:

At the time of the filing of ~~said~~ the report, each use fuel dealer shall pay to the State Tax Assessor a tax of ~~9¢~~ 12¢ upon each gallon ~~so~~ reported as sold or used, and the State Tax Assessor shall pay over all receipts from ~~such~~ the tax to the Treasurer or State daily.

Sec. 6. 36 MRSA § 3035, last ¶, as last amended by PL 1971, c. 529, § 8, is further amended to read:

Each dealer paying or becoming liable to pay the tax imposed by this section shall be entitled to charge and collect ~~9¢~~ 12¢ per gallon only as a part of the selling price of the fuels subject to the tax.

**Emergency clause.** This Act is effective from July 1, 1981, to November 30, 1981. On and after December 1, 1981, the provisions of the Revised Statutes affected by this Act shall be amended to read as if this Act had not been enacted.

#### STATEMENT OF FACT

This bill will provide a temporary gasoline tax increase of 3¢ per gallon from July 1, 1981, to November 30, 1981. This increase will provide \$9,700,000 over expected revenues during the period.