

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

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ONE HUNDRED AND TENTH LEGISLATURE

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**Legislative Document**

**No. 1131**

H. P. 955

House of Representatives, March 5, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Dudley of Enfield.

Cosponsor: Representative MacEachern of Lincoln.

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STATE OF MAINE

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

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**AN ACT to Enable Diesel Fuel Dealers to Pay Fuel Taxes at the Source of Supply.**

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

**36 MRSA § 2902, sub-§ 3, first ¶** is amended by adding at the end a new sentence to read:

**Notwithstanding the definitions of this subsection, “internal combustion engine fuel” includes diesel fuel.**

STATEMENT OF FACT

This bill would include diesel fuel within the definition of “internal combustion engine fuel” under the gasoline tax. This would result in the 9¢ tax being imposed on the distributor and merely passed on down the line to the ultimate consumer.