

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

**Legislative Document**

**No. 1418**

H. P. 1194

House of Representatives, March 19, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Post of Owls Head.

Cosponsors: Representative Salsbury of Bar Harbor, Representative Hanson of Kennebunkport, Representative Fowlie of Rockland.

STATE OF MAINE

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

**AN ACT to Exempt Gasoline and Other Motor Fuels Used for Agricultural or Fishing Purposes.**

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

**Sec. 1.** 36 MRSA § 1760, sub-§ 8, as amended by PL 1977, c. 572, § 1, is further amended to read:

**8. Motor vehicle fuel.** Sales Except as provided in subsection 8-A, sales of gasoline and motor fuels upon which a tax is now imposed by the State, or any other state or province, but the tax payable upon such fuels not used by vehicles on the highway shall be deducted from any refund of the gasoline tax sought by the purchaser; however, except for fuel sold for international flights, internal combustion engine fuel as defined in section 2902 bought and used for the purpose of propelling jet or turbojet engine aircraft shall not be exempt;

**Sec. 2.** 36 MRSA § 1760, sub-§ 8-A is enacted to read:

**8-A. Motor fuels used for agricultural or fishing purposes.** Sales of gasoline and motor fuels used in commercial agricultural production or used for commercial fishing;

STATEMENT OF FACT

This bill exempts gasoline and other motor fuels used in commercial farming or fishing.