

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION

2
3 ONE HUNDRED AND ELEVENTH LEGISLATURE

4
5 Legislative Document

No. 138

6
7 H.P. 130

House of Representatives, January 10, 1983

8 Reference to the Committee on Taxation. Sent up for concurrence and
9 ordered printed.

10 EDWIN H. PERT, Clerk

Presented by Representative Macomber of So. Portland.

Cosponsors: Senator Diamond of Cumberland and Representative Foster
11 of Ellsworth.

12 STATE OF MAINE

13
14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-THREE

16
17 AN ACT Relating to Motor Fuel Taxes.
18

19
20 Be it enacted by the People of the State of Maine as
21 follows:

22 36 MRSA §2903, as amended by PL 1981, c. 702,
23 Pt. V, §2, is further amended to read:

24 §2903. Tax levied; rebates

25 An excise tax is levied and imposed at the rate
26 of 9¢ per gallon upon internal combustion engine fuel
27 sold or used within this State, including such sales
28 when made to the State or any political subdivision
29 thereof, for any purpose whatsoever, excepting such
30 internal combustion engine fuel sold or used in such
31 form and under such circumstances as shall preclude
32 the collection of this tax by reason of the laws of
33 the United States, or sold wholly for exportation

1 from the State, or brought into the State in the
2 ordinary standardized equipment fuel tank attached to
3 and forming a part of a motor vehicle and used in the
4 operation of such vehicle within the State, except
5 that no tax may be levied upon internal combustion
6 engine fuel as defined in section 2902 bought or used
7 by any person, association of persons, firm or corpo-
8 ration for the purpose of propelling jet or turbojet
9 engine aircraft, or sold wholly for exportation from
10 the State, or brought into the State in the fuel
11 tanks of an aircraft, provided that, notwithstanding
12 any other provisions of this Part, the tax rate
13 imposed upon such sales to political subdivisions of
14 the State shall be limited to the rate in effect on
15 January 1, 1983. On the same fuel only one tax shall
16 be paid to the State, for which tax the distributor
17 first receiving the fuel in the State shall be prima-
18 rily liable to the State, except when such fuel has
19 been sold and delivered to a licensed exporter wholly
20 for exportation from the State, or to another dis-
21 tributor in the State, in which case the purchasing
22 distributor shall be primarily liable to the State
23 for the tax.

24 STATEMENT OF FACT

25 The purpose of this bill is to freeze the amount
26 of sales tax paid on internal combustion engine fuel
27 by political subdivisions at its January 1, 1983
28 rate.

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