

# 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)

1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE  
4

5 Legislative Document

No. 413

6  
7 H.P. 355

House of Representatives, February 1, 1983

8 On Motion of Representative Higgins of Portland referred to the  
9 Committee on Taxation. Sent up for concurrence and ordered printed.

10 EDWIN H. PERT, Clerk

Presented by Representative Sproul of Augusta.

Cosponsor: Representative Jackson of Harrison.

11  
12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-THREE  
16

17 AN ACT To Reduce Driver's License  
18 and Registration Fees and to Increase the  
19 Tax on Motor Fuels.  
20

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

23 Sec. 1. 29 MRSA §242, sub-§1, ¶A, as amended by  
24 PL 1979, c. 439, §8, is further amended to read:

25 A. Used The registration fee for motor vehicles  
26 used for the conveyance of passengers, \$20 : \$15.  
27 Vehicles of the station wagon type which are used  
28 interchangeably for the conveyance of passengers  
29 or property shall pay the above this fee. Such  
30 These vehicles shall be designated as  
31 "convertibles." Motor vehicles, used for the  
32 conveyance of passengers, which are operated  
33 exclusively on islands having no roads maintained  
34 or supported by the State shall be registered for  
35 a fee of \$2.

1 For the purposes of registration only, a pickup  
2 truck may be registered as ~~provided herein for~~  
3 ~~automobiles pursuant to this paragraph~~, provided  
4 that at no time ~~shall~~ may the gross weight of a  
5 pickup truck so registered exceed 6,000 pounds  
6 when used as a motor truck or truck tractor. The  
7 owner of such a pickup truck desiring a gross  
8 weight in excess of 6,000 pounds shall register  
9 the same as provided in section 246.

10 Sec. 2. 29 MRSA §246, first and 2nd ¶¶, as  
11 repealed and replaced by PL 1979, c. 439, §11, are  
12 amended to read:

13 With each application for registration of a motor  
14 truck, tractors and truck tractors shall be paid an  
15 annual registration fee graduated as follows when  
16 equipped with pneumatic tires:

17 From 0 pounds gross weight to 6,000 pounds gross  
18 weight ..... \$ ~~20~~ \$ 15

19 From 6,001 pounds gross weight to 9,000 pounds  
20 gross weight ..... \$ ~~25~~ \$ 20

21 From 9,001 pounds gross weight to 11,000 pounds  
22 gross weight ..... \$ ~~40~~ \$ 35

23 From 11,001 pounds gross weight to 14,000 pounds  
24 gross weight ..... \$ ~~70~~ \$ 60

25 From 14,001 pounds gross weight to 16,000 pounds  
26 gross weight ..... \$ ~~92~~ \$ 80

27 From 16,001 pounds gross weight to 18,000 pounds  
28 gross weight ..... \$ ~~115~~ \$100

29 From 18,001 pounds gross weight to 20,000 pounds  
30 gross weight ..... \$ ~~144~~ \$125

31 From 20,001 pounds gross weight to 23,000 pounds  
32 gross weight ..... \$ ~~173~~ \$150

33 From 23,001 pounds gross weight to 26,000 pounds  
34 gross weight ..... \$ ~~201~~ \$175

1	From 26,001 pounds gross weight to 29,000 pounds	
2	gross weight .....	<del>\$246</del> <u>\$214</u>
3	From 29,001 pounds gross weight to 32,000 pounds	
4	gross weight .....	<del>\$277</del> <u>\$241</u>
5	From 32,001 pounds gross weight to 35,000 pounds	
6	gross weight .....	<del>\$308</del> <u>\$268</u>
7	From 35,001 pounds gross weight to 38,000 pounds	
8	gross weight .....	<del>\$338</del> <u>\$294</u>
9	From 38,001 pounds gross weight to 42,000 pounds	
10	gross weight .....	<del>\$370</del> <u>\$321</u>
11	From 42,001 pounds gross weight to 46,000 pounds	
12	gross weight .....	<del>\$400</del> <u>\$348</u>
13	From 46,001 pounds gross weight to 50,000 pounds	
14	gross weight .....	<del>\$431</del> <u>\$375</u>
15	From 50,001 pounds gross weight to 55,000 pounds	
16	gross weight .....	<del>\$471</del> <u>\$415</u>
17	From 55,001 pounds gross weight to 60,000 pounds	
18	gross weight .....	<del>\$523</del> <u>\$455</u>
19	From 60,001 pounds gross weight to 65,000 pounds	
20	gross weight .....	<del>\$570</del> <u>\$495</u>
21	From 65,001 pounds gross weight to 70,550 pounds	
22	gross weight .....	<del>\$627</del> <u>\$545</u>
23	From 70,551 pounds gross weight to 73,280 pounds	
24	gross weight .....	<del>\$690</del> <u>\$600</u>

25 A registration fee of ~~\$18~~ \$15 shall be paid for  
26 each thousand pounds or portion thereof of gross  
27 weight a vehicle is registered for in excess of  
28 73,280 pounds.

29 Sec. 3. 29 MRSA §542, as amended by PL 1981, c.  
30 492, §§14 to 16, is further amended to read:

31 § 542. Expiration

1 For persons who have not reached their 65th  
2 birthday, all new and renewal licenses to operate  
3 motor vehicles shall expire at midnight on the li-  
4 cense holder's 4th birthday next following the date  
5 of issuance of license. The fee for such license  
6 shall be ~~\$16~~ \$10.

7 For persons who have reached their 65th birthday,  
8 all new and renewal licenses to operate motor vehi-  
9 cles shall expire at midnight on the license ~~holder's~~  
10 holder's 2nd birthday next following the date of  
11 issuance of license. The fee for such license shall  
12 be ~~\$8~~ \$5.

13 A person born on February 29th shall, for the  
14 purposes of this section, be considered as born on  
15 March 1st.

16 The transition to the 4-year license for persons  
17 not yet 65 years old shall be made in the following  
18 manner: The Secretary of State shall devise a sched-  
19 ule whereby 1/2 of all of those renewal licenses  
20 shall be issued for 4 years. Upon the expiration of  
21 those 2-year renewal licenses, all licenses there-  
22 after for persons not yet 65 years of age shall be  
23 issued for 4 years. The fee for all 2-year licenses  
24 shall be ~~\$8~~ \$5.

25 Sec. 4. 36 MRSA §2903, as amended by PL 1981, c.  
26 702, Part V, §2, is further amended to read:

27 §2903. Tax levied; rebates

28 An excise tax is levied and imposed at the rate  
29 of 9¢ 11¢ per gallon upon internal combustion engine  
30 fuel sold or used within this State, including ~~such~~  
31 those sales when made to the State or any political  
32 subdivision thereof, for any purpose whatsoever,  
33 excepting ~~such~~ internal combustion engine fuel sold  
34 or used in ~~such a~~ form and under such circumstances  
35 as shall preclude the collection of this tax by  
36 reason of the laws of the United States, or sold  
37 wholly for exportation from the State, or brought  
38 into the State in the ordinary standardized equipment  
39 fuel tank attached to and forming a part of a motor  
40 vehicle and used in the operation of ~~such that~~ that vehi-  
41 cle within the State, except that no tax may be

1 levied upon internal combustion engine fuel as de-  
2 fined in section 2902 bought or used by any person,  
3 association of persons, firm or corporation for the  
4 purpose of propelling jet or turbojet engine air-  
5 craft, or sold wholly for exportation from the State,  
6 or brought into the State in the fuel tanks of an  
7 aircraft. On the same fuel only one tax shall be  
8 paid to the State, for which tax the distributor  
9 first receiving the fuel in the State shall be prima-  
10 rily liable to the State, except when ~~such~~ that fuel  
11 has been sold and delivered to a licensed exporter  
12 wholly for exportation from the State, or to another  
13 distributor in the State, in which case the purchas-  
14 ing distributor shall be primarily liable to the  
15 State for the tax.

16 Sec. 5. 36 MRSA §2905, as amended by PL 1971, c.  
17 529, §2, is further amended to read:

18 §2905. Distributor or importer collects 11¢ addi-  
19 tional

20 Each distributor or importer paying or becoming  
21 liable to pay the tax imposed by this chapter shall  
22 be entitled to charge and collect 9¢ 11¢ per gallon  
23 only as a part of the selling price of the internal  
24 combustion engine fuels subject to the tax.

25 Sec. 6. 36 MRSA §2906, first ¶, as amended by PL  
26 1981, c. 364, §33, is further amended to read:

27 Every distributor, importer or exporter, holding  
28 a valid certificate as such, shall on or before the  
29 last day of each month render a report to the State  
30 Tax Assessor stating the number of gallons of  
31 internal combustion engine fuel received, sold and  
32 used in the State by him during the preceding calen-  
33 dar month, on forms to be furnished by the State Tax  
34 Assessor. ~~Such~~ These reports shall contain ~~such fur-~~  
35 ~~ther~~ any additional pertinent information ~~pertinent~~  
36 ~~thereto as that~~ the State Tax Assessor shall pre-  
37 scribe and the State Tax Assessor may make ~~such any~~  
38 other reasonable rules and ~~regulations~~ regarding the  
39 administration and enforcement of the Gasoline Tax  
40 Act as he may deem necessary or expedient, copies of  
41 which shall be sent to ~~such the~~ certificate holders.  
42 He or his duly authorized agent shall have access

1 during reasonable business hours to the books,  
2 invoices and vouchers of ~~such~~ the certificate holders  
3 which may show the fuel handled by the certificate  
4 holder. At the time of the filing of the report,  
5 each distributor and importer shall pay to the State  
6 Tax Assessor a tax of 9¢ 11¢ upon each gallon so  
7 reported as sold, distributed or used. An allowance  
8 of not more than 1% from the amount of fuel received  
9 by the distributor, plus 1% on all transfers in  
10 vessels, tank cars or full tank truck loads by a dis-  
11 tributor in the regular course of his business from  
12 one of his places of business to another within the  
13 State, may be allowed by the State Tax Assessor to  
14 cover the loss through shrinkage, evaporation or han-  
15 dling sustained by the distributor. The total allow-  
16 ance for ~~such~~ these losses ~~shall~~ may not exceed 2% of  
17 the receipts by such distributor and no further  
18 deduction ~~shall~~ may be allowed unless the State Tax  
19 Assessor is satisfied on definite proof submitted to  
20 him that a further deduction should be allowed by him  
21 for a loss sustained through fire, accident or some  
22 unavoidable calamity.

23       Sec. 7. 36 MRSA §3025, as amended by PL 1971, c.  
24 529, §7, is further amended to read:

25       §3025. Levy of tax; exemptions; credit to Highway  
26       Fund

27       An excise tax is imposed on all users of fuel  
28 upon the use of ~~such~~ that fuel by any person within  
29 this State, only when ~~such~~ that fuel is used in an  
30 internal combustion engine for the generation of  
31 power to propel motor vehicles of any kind or charac-  
32 ter on the public highways or turnpikes operated and  
33 maintained by the Maine Turnpike Authority, at the  
34 rate of 9¢ 13¢ per gallon, to be computed in the man-  
35 ner set forth in this chapter. No tax is imposed upon  
36 the use of any fuel if the Constitution of the United  
37 States or of this State precludes such tax. All taxes  
38 collected under this section shall be credited to the  
39 ~~General~~ Highway Fund.

40       Sec. 8. 36 MRSA §3035, 3rd ¶, as amended by PL  
41 1981, c. 698, §184, is further amended to read:

