

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 947

7 H.P. 738

House of Representatives, March 1, 1983

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

10 EDWIN H. PERT, Clerk

Presented by Representative Greenlaw of Standish.

11
12 STATE OF MAINE
13

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

17 AN ACT to Provide for a Dedicated Increase
18 of 2¢ in the State Gasoline Tax.
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, Pt.
23 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¢ 11¢ per gallon upon internal combustion engine
27 fuel sold or used within this State, including ~~such~~
28 those sales when made to the State or any political
29 subdivision thereof, for any purpose whatsoever,
30 excepting ~~such~~ internal combustion engine fuel sold
31 or used in such form and under such circumstances as
32 shall preclude the collection of this tax by reason
33 of the laws of the United States, or sold wholly for

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

20 The 2¢ increase in the excise tax is to be
21 retained in a dedicated fund, and returned to towns
22 on a prorated basis in comparison with the number of
23 paved miles of roads that they maintain. This money
24 will be used for repaving only. Money will be sent
25 to the city or town on a quarterly basis, starting
26 January 1, 1984.

27 STATEMENT OF FACT

28 The purpose of this bill is to increase the gaso-
29 line tax from 9¢ to 11¢.

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