

MAINE STATE LEGISLATURE

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L.D. 1116

(Filing No. H-97)

STATE OF MAINE
HOUSE OF REPRESENTATIVES
111TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT " **A** " to H.P. 868,
L.D. 1116, Bill, "AN ACT Adjusting Certain Motor
Vehicle Registration Fees, Increasing Motor Fuel
Taxes and Establishing a Special Fuel Tax Suppliers
Law."

Amend the Bill in Part A, section 4 by striking
out everything after the amending clause and insert-
ing in its place the following:

'With each application for registration of a
motor ~~truck~~ trucks, tractors and truck tractors shall
be paid an annual registration fee graduated as fol-
lows when equipped with pneumatic tires:

From 0 pounds gross weight to 6,000 pounds gross weight	\$ 20
From 6,001 pounds gross weight to 9,000 pounds gross weight	\$ 25 <u>\$ 26</u>
From 9,001 pounds gross weight to 11,000 pounds gross weight	\$ 40 <u>\$ 43</u>
From 11,001 pounds gross weight to 14,000 pounds gross weight	\$ 70 <u>\$ 76</u>
From 14,001 pounds gross weight to 16,000 pounds gross weight	\$ 92 <u>\$100</u>
From 16,001 pounds gross weight to 18,000 pounds gross weight	\$ 115 <u>\$125</u>
From 18,001 pounds gross weight to 20,000 pounds gross weight	\$ 144 <u>\$156</u>

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1	From 20,001 pounds gross weight to 23,000 pounds
2	gross weight \$173 <u>\$183</u>
3	From 23,001 pounds gross weight to 26,000 pounds
4	gross weight \$201 <u>\$215</u>
5	From 26,001 pounds gross weight to 29,000 pounds
6	gross weight \$246 <u>\$265</u>
7	From 29,001 pounds gross weight to 32,000 pounds
8	gross weight \$277 <u>\$301</u>
9	From 32,001 pounds gross weight to 35,000 pounds
10	gross weight \$308 <u>\$336</u>
11	From 35,001 pounds gross weight to 38,000 pounds
12	gross weight \$338 <u>\$372</u>
13	From 38,001 pounds gross weight to 42,000 pounds
14	gross weight \$370 <u>\$419</u>
15	From 42,001 pounds gross weight to 46,000 pounds
16	gross weight \$400 <u>\$467</u>
17	From 46,001 pounds gross weight to 50,000 pounds
18	gross weight \$431 <u>\$514</u>
19	From 50,001 pounds gross weight to 55,000 pounds
20	gross weight \$471 <u>\$573</u>
21	From 55,001 pounds gross weight to 60,000 pounds
22	gross weight \$523 <u>\$633</u>
23	From 60,001 pounds gross weight to 65,000 pounds
24	gross weight \$570 <u>\$692</u>
25	From 65,001 pounds gross weight to 70,550 pounds
26	gross weight \$627 <u>\$758</u>
27	From 70,551 pounds gross weight to 73,280 pounds
28	gross weight \$690 <u>\$790</u>

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1	<u>From 73,281 pounds gross weight to 74,280 pounds</u>
2	<u>gross weight \$802</u>
3	<u>From 74,281 pounds gross weight to 75,280 pounds</u>
4	<u>gross weight \$814</u>
5	<u>From 75,281 pounds gross weight to 76,280 pounds</u>
6	<u>gross weight \$826</u>
7	<u>From 76,281 pounds gross weight to 77,280 pounds</u>
8	<u>gross weight \$838</u>
9	<u>From 77,281 pounds gross weight to 78,280 pounds</u>
10	<u>gross weight \$850</u>
11	<u>From 78,281 pounds gross weight to 79,280 pounds</u>
12	<u>gross weight \$861</u>
13	<u>From 79,281 pounds gross weight to 80,000 pounds</u>
14	<u>gross weight \$870'</u>

15 Further amend the Bill in Part A by inserting
16 after section 7 the following:

17 'Sec. 8. 29 MRSA §246-A, sub-§3, as enacted by
18 PL 1981, c. 689, §1, is amended to read:

19 3. Form of application. Application shall be
20 made upon a form and in a manner prescribed by the
21 Secretary of State and shall set forth such informa-
22 tion as the Secretary of State may require. The
23 application shall be accompanied by a fee of ~~§10~~ §15
24 for each vehicle listed in the application.

25 Sec. 9. 29 MRSA §2243, sub-§2, as repealed and
26 replaced by PL 1979, c. 210, is amended to read:

27 2. Formal agreements. The Secretary of State,
28 after determining that like privileges are granted by
29 a state or province, shall enter into a written
30 agreement with that state or province setting forth
31 the conditions under which residents of that juris-

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1 diction engaged in interstate commerce operations in
2 and through this State shall be exempt from the
3 registration and licensing laws of this State.

4 Notwithstanding any other provisions of the law, the
5 Secretary of State with the advice and assistance of
6 the Commissioner of Finance and Administration and
7 the Commissioner of Transportation, may levy and
8 enforce like or similar taxes or fees against similar
9 vehicles registered in jurisdictions that levy and
10 enforce taxes or fees other than fuel taxes, fuel tax
11 license fees and public utility fees against vehicles
12 registered in the State.'

13 Further amend the Bill by adding after section 8,
14 the following:

15 'Sec. 9. 36 MRSA §2903-A, as amended by PL 1973,
16 c. 513, §22, is further amended to read:

17 §2903-A. Finding of fact

18 The Legislature makes a finding of fact that the
19 percentage relationship of "gasoline tax" paid by
20 that segment of the nonhighway gasoline user, the
21 motorboat user, is not less than 1.25% of the total
22 "gasoline tax" revenue, but certainly is more than
23 the 1.25% referred to. Based on this legislative
24 "finding of fact" there is set aside 1.25% of the
25 total excise tax on internal combustion engine fuel
26 sold or used within the State, but not including
27 internal combustion engine fuel sold for use in the
28 propulsion of aircraft, not to exceed \$555,000 annu-
29 ally. From this 1.25% allocation shall be deducted
30 the refunds paid out under section 2908 to purchasers
31 and users of internal combustion engine fuel for com-
32 mercial motorboats; 20% of the balance of 1.25% this
33 allocation after paying out such refunds shall be
34 paid to the Treasurer of State to be made available
35 to the Commissioner of Marine Resources for the pur-
36 pose of conducting research, development and propa-
37 gation activities by the department, and it is the

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1 responsibility of the Commissioner of Marine
2 Resources to select activities and projects that will
3 be most beneficial to the commercial fisheries of the
4 State as well as the development of sports fisheries
5 activities in the State; the remaining 80% of the
6 balance of ~~1-25%~~ this allocation after paying out
7 such refunds shall be credited to the Boating Facili-
8 ties Fund, established under Title 38, section 322,
9 within the ~~Maine State~~ Bureau of Parks and Recrea-
10 tion. The State Tax Assessor shall certify to the
11 State Controller, on or before the 15th day of each
12 month, the amounts to be credited under the previous
13 sentence, as of the close of the State Controller's
14 records for the previous month. When refunds paid to
15 purchasers and users of internal combustion engine
16 fuel for commercial motorboats in any month exceed
17 1.25% of gasoline tax revenues for that month, such
18 excess shall be carried forward in computing amounts
19 to be credited to the Department of Marine Resources
20 and to the Boating Facilities Fund under this section
21 for the succeeding month or months.'

22 Further amend the Bill in Part A by striking out
23 all of section 13.

24 Further amend the Bill in Part A, section 14, in
25 that part designated "§2965." by striking out all of
26 the 4th sentence (page 12, lines 37 to 44 in L.D.)
27 and inserting in its place the following:

28 'Motor carriers operating vehicles exclusively within
29 this State and using only motor fuel purchased within
30 this State, upon which the State has received the
31 motor fuel tax, may be exempted, at the discretion of
32 the State Tax Assessor, from filing reports under
33 this chapter.'

34 Further amend the Bill in Part A, section 15,
35 (page 13, line 18 in L.D.) by striking out the under-
36 lined words and punctuation ", plus 2¢,"

37 Further amend the Bill in Part A by striking out

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1 all of Section 16.

2 Further amend the Bill in Part A by striking out
3 all of Section 19 and inserting in its place the fol-
4 lowing:

5 'Sec. 19. Effective date. Sections 1 to 8 of
6 Part A shall become effective on January 1, 1984.
7 Sections 10 to 19 of Part A shall become effective
8 April 1, 1983.'

9 Further amend the Bill by inserting the following
10 at the end of Part A:

11 'Sec. 20. Termination date. Unless extended by
12 the First Regular Session of the 112th Legislature,
13 section 11 of this Part is repealed on July 1, 1985,
14 and the law governing these provisions in effect
15 immediately prior to the enactment of this Act shall
16 prevail unless comparable legislation is enacted.'

17 Further amend the Bill in Part A by renumbering
18 the sections to read consecutively.

19 Further amend the Bill in Part B by inserting,
20 before section 1, the following:

21 'Sec. 1. 36 M RSA §2908, as amended by PL 1979,
22 c. 549, is further amended to read:

23 §2908. Refund of tax less 1¢ per gallon in certain
24 cases; time limit

25 Any person, association of persons, firm or
26 ~~corporation~~ corporation who shall buy and use any
27 internal combustion engine fuel as defined in this
28 chapter for the purpose of operating or propelling
29 commercial motor boats, tractors used for agricul-
30 tural purposes not operating on public ways, or for
31 registered vehicles operating off the highways of
32 this State, or vehicles owned or operated by railroad
33 companies while operating on rails or tracks, or in

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1 stationary engines, or in the mechanical or indus-
2 trial arts, or for any other commercial use except in
3 nonrailroad motor vehicles operated or intended to be
4 operated upon any of the public highways of this
5 State, or turnpikes operated and maintained by the
6 Maine Turnpike Authority, or except as provided in
7 section 2910, in the operation of aircraft, and who
8 shall have paid any tax on internal combustion engine
9 fuel levied or directed to be paid as provided by
10 this chapter, either directly by the collection of
11 the tax by the vendor from the consumer, or indi-
12 rectly by adding the amount of that tax to the price
13 of that fuel and paid by that consumer, shall be
14 reimbursed and repaid ~~to the extent of 8/9 of~~ the
15 amount of the tax paid by him less 1¢ per gallon upon
16 presenting to the State Tax Assessor a sworn state-
17 ment accompanied by the original invoices or other
18 evidence as the State Tax Assessor may require show-
19 ing those purchases, which statement shall show the
20 total amount of the fuel so purchased and used by
21 that consumer other than in nonrailroad motor vehi-
22 cles operated or intended to be operated upon any of
23 the public highways of the State and in the operation
24 of aircraft. Applications for refunds shall be filed
25 with the State Tax Assessor within 15 months from the
26 date of purchase.

27 A monthly refund application on a form prescribed
28 by the State Tax Assessor may be filed at the close
29 of any month to claim refunds for the excise tax on
30 internal combustion engine fuel, as defined in this
31 chapter, bought and used in registered vehicles oper-
32 ating off the highways of this State. That applica-
33 tion shall be processed and approved for payment
34 promptly. Interest shall be paid at the same rate as
35 is computed under section 186 calculated from the
36 date of receipt of the monthly claim for all proper
37 claims not paid within 30 days of receipt. The
38 applicant shall file quarterly substantiating infor-
39 mation in the same manner as prescribed in section
40 3209.

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1 All fuel qualifying for a refund under this
2 section is subject to the use tax levy in accordance
3 with chapter 215.'

4 Further amend the Bill in Part B, section 5,
5 (page 18, line 18 in L.D.)in that part designated
6 "§3203.", by striking out the underlined word and
7 punctuation ", plus 2¢"

8 Further amend the Bill in Part B, section 5, by
9 striking out all of that part designated "§3207." and
10 inserting in its place the following:

11 '§3207. Collection of tax

12 Every supplier paying or becoming liable to pay
13 the tax imposed by this chapter shall charge and col-
14 lect the tax at the applicable rate.

15 Every licensed user shall remit tax on all spe-
16 cial fuels purchased and not used for heating, indus-
17 trial use or for off-highway use, when the special
18 fuel has not been subjected to the special fuel tax.'

19 Further amend the Bill in Part B, section 5, in
20 that part designated "§3208." by inserting at the end
21 the following:

22 'For those accounts in good standing, a monthly
23 refund application, on a form prescribed by the State
24 Tax Assessor may be filed at the close of any month
25 to claim credits described in this section. That
26 application shall be processed and approved for pay-
27 ment promptly. Interest shall be paid at the same
28 rate as is computed under section 186, calculated
29 from the date of receipt of the monthly claim for all
30 proper claims not paid within 30 days of receipt of
31 the claim. Nothing in this paragraph may be con-
32 strued to relieve the applicant from filing quarterly
33 substantiating information as prescribed by this
34 section.'

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1 Further amend the Bill in Part B, section 5, in
2 that part designated "§3209." by inserting at the end
3 the following:

4 'Any user of special fuel operating exclusively
5 within this State using only special fuel purchased
6 within this State, upon which the State has received
7 the special fuel tax, may be exempted, at the discre-
8 tion of the State Tax Assessor, from filing reports
9 under this chapter. Any user of special fuel
10 requesting exemption from filing reports shall file
11 an affidavit as prescribed by the State Tax Asses-
12 sor.'

13 Further amend the Bill in Part B, section 5, by
14 striking out all of that part designated "§3218." and
15 inserting in its place the following:

16 '§3218. Refund of tax in certain cases, time limit

17 Any person, association of persons, firm or cor-
18 poration who shall buy and use an internal combustion
19 engine fuel, as defined in this chapter, for the pur-
20 pose of operating or propelling motor boats, tractors
21 used for agricultural purposes not operating on
22 public ways, or in such vehicles as run only on rails
23 or tracks, in stationary engines, in the mechanical
24 or industrial arts, for registered vehicles operating
25 off the highways of this State, or for any other com-
26 mercial use except in registered motor vehicles oper-
27 ated on the highways of this State, and who shall
28 have paid any tax on internal combustion engine fuel
29 levied or directed to be paid as provided by this
30 chapter, either directly by the collection of the tax
31 by the vendor from the consumer, or indirectly by
32 adding the amount of that tax to the price of that
33 fuel and paid by that consumer, shall be reimbursed
34 and repaid, less 1¢, upon presenting to the State Tax
35 Assessor a sworn statement accompanied by the orig-
36 inal invoices or other evidence as the State Tax
37 Assessor may require showing those purchases, which
38 statement shall show the total amount of the fuel so

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1 purchased and used by that consumer other than in
2 registered motor vehicles operated on the highways of
3 this State, and in the operation of aircraft. Appli-
4 cations for refunds shall be filed with the State Tax
5 Assessor within 15 months from the date of purchase.

6 A monthly refund application on a form prescribed
7 by the State Tax Assessor may be filed at the close
8 of any month to claim refunds for the excise tax on
9 internal combustion engine fuel, as defined in this
10 chapter, bought and used in registered vehicles oper-
11 ating off the highways of this State. That applica-
12 tion shall be processed and approved for payment
13 promptly. Interest shall be paid at the same rate as
14 is computed under section 186, calculated from the
15 date of receipt of the monthly claim for all proper
16 claims not paid within 30 days of receipt. Nothing
17 in this paragraph may be construed to relieve the
18 applicant from filing quarterly substantiating infor-
19 mation as prescribed in section 3209.

20 All fuel qualifying for a refund under this
21 section is subject to use tax levy in accordance with
22 chapter 215.'

23 Further amend the Bill in Part B by adding, after
24 Section 8, the following:

25 'Sec. 9. Termination date. Unless extended by
26 the First Regular Session of the 112th Legislature,
27 this Part is repealed on July 1, 1985, and the law
28 governing use fuel tax in effect immediately prior to
29 the enactment of this Act shall prevail unless compa-
30 rable legislation is enacted.'

31 Further amend the Bill by renumbering the sec-
32 tions of Part B to read consecutively.

33 Further amend the Bill by adding, before the
34 emergency clause, the following:

35 'PART C

COMMITTEE AMENDMENT "F" to H.P. 868, L.D. 1116

1 Sec. 1. 36 MRSA §2910-A is enacted to read:

2 §2910-A. Refund to political subdivisions

3 Any political subdivision of the State which buys
4 and uses any internal combustion engine fuel, as de-
5 fined in section 2902, on or after July 1, 1983, and
6 which has paid a tax levied as provided by this chap-
7 ter either directly by the collection of the tax by
8 the vendor from the consumer, or indirectly by adding
9 the amount of the tax to the price of the fuel and
10 paid by the consumer, shall be reimbursed in the
11 amount of the tax paid upon presenting to the State
12 Tax Assessor a statement accompanied by the original
13 invoices showing purchases. Applications for refunds
14 shall be filed with the State Tax Assessor within 12
15 months from the date of purchase.'

16 Further amend the Bill by striking out all of the
17 Emergency clause and inserting in its place the fol-
18 lowing:

19 'Emergency clause. In view of the emergency
20 cited in the preamble, this Act shall take effect
21 when approved, except that in Part A, sections 1 to 8
22 shall become effective January 1, 1984; sections 10
23 to 19 shall become effective April 1, 1983; and Part
24 B shall become effective on October 1, 1983. Part C
25 shall become effective July 1, 1983.'

26 FISCAL NOTE

27 This amendment will result in the following gain
28 in revenue to the Highway Fund in the year indicated:

29	1983	\$ 4.83 million
30	1984	28.83 million
31	1985	28.24 million

32 The total for the 3 years will be \$61.9 million.

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1

STATEMENT OF FACT

2 This amendment, as it relates to Part A of the
3 Bill, does the following:

4 1. Makes adjustments in the proposed registra-
5 tion fee schedule for commercial trucks regis-
6 tered for gross weights in excess of 20,000
7 pounds;

8 2. Provides for mirror reciprocity;

9 3. Places an annual limit on the amount of the
10 excise tax on internal combustion engine fuel
11 which is set aside for motorboats and provides a
12 sunset unless legislative action is taken during
13 the First Regular Session of the 112th Legis-
14 lature;

15 4. Eliminates the additional 2¢ per gallon tax
16 on diesel fuel; and

17 5. Eliminates the additional 2¢ per gallon tax
18 on fuel used in 3-axle truck tractors.

19 This amendment, as it relates to Part B of the
20 Bill, makes the following revisions to the "Special
21 Fuel Tax Act" (suppliers law):

22 1. Removes the additional 2¢ per gallon tax on
23 distillates (diesel fuel);

24 2. Removes the additional 2¢ per gallon tax on
25 fuel used in a 3-axle truck tractor;

26 3. Exempts off-highway consumption of distil-
27 lates in registered vehicles from the special
28 fuel tax;

29 4. Exempts off-highway consumption of gasoline
30 in registered vehicles from the gasoline tax;

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- 1 5. Exempts the requirement of consumers of special
2 fuel from filing quarterly tax returns under
3 the supplier tax if their use is solely intra-
4 state;
- 5 6. Provides for a monthly refund program to both
6 consumers of special fuel and gasoline for the
7 exemptions that apply to off-highway consumption
8 and for fuel tax paid to other comparable taxing
9 jurisdictions. Also, provides that the applicant
10 will be paid interest on the refund if the claim
11 is not processed and approved for payment
12 promptly; and
- 13 7. Provides for sunset of the suppliers law
14 unless legislative action is taken during the
15 First Regular Session of the 112th Legislature.
- 16 This amendment as it relates to Part C provides a
17 refund of gasoline tax paid by political subdivisions
18 of the State, beginning July 1, 1983.
- 19 3068032883

Reported by the Majority of the Committee on Taxation
Reproduced and distributed under the direction of the Clerk of the House
3/29/83 (Filing No. H-97)