

MAINE STATE LEGISLATURE

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(EMERGENCY)

FIRST REGULAR SESSION

ONE HUNDRED AND ELEVENTH LEGISLATURE

Legislative Document

No. 1401

H.P. 1072

House of Representatives, March 30, 1983

Reference to the Committee on Taxation is suggested. Ordered printed and sent up for concurrence.

EDWIN H. PERT, Clerk

Presented by Representative Higgins of Portland.
Cosponsor: Senator Wood of York.

STATE OF MAINE

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

**AN ACT to Make the Maine Gasoline Tax
Implementation Identical to the Federal
Implementation.**

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the 90-day period may not terminate until after the beginning of the next fiscal year; and

Whereas, certain obligations and expenses incident to the operation of state departments and institutions will become due and payable immediately; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preser-

1 vation of the public peace, health and safety; now,
2 therefore,

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

5 36 MRSA §2903, as amended by PL 1981, c. 702, Pt.
6 V, §2, is further amended by adding at the end a new
7 paragraph to read:

8 Internal combustion fuel, as defined in section
9 2902, which is held by retailers at the close of
10 March 31, 1983, shall be subject to the 14¢ per
11 gallon tax rate. Retailers, as defined in section
12 1752, subsection 10, shall be liable for the differ-
13 ence between the 14¢ per gallon tax rate and the 9¢
14 per gallon tax rate in effect prior to April 1, 1983.
15 Payment shall be made to the State Tax Assessor
16 before May 15, 1983 and it shall be accompanied by
17 the appropriate completed form described by the State
18 Tax Assessor.

19 **Emergency clause.** In view of the emergency
20 cited in the preamble, this Act shall take effect
21 when approved.

22 STATEMENT OF FACT

23 This bill ensures that all internal combustion
24 fuel will be subject to the new 14¢ per gallon tax as
25 of April 1, 1983.

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