

MAINE STATE LEGISLATURE

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5
D. O. F. R.

1

L.D. 1571

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(Filing No. S- 149

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STATE OF MAINE

4

SENATE

5

111TH LEGISLATURE

6

FIRST REGULAR SESSION

7 SENATE AMENDMENT "B" to H.P. 1177, L.D. 1571,
8 Bill, "AN ACT Adjusting the Rate of Refund of Motor
9 Fuel Tax to Users of Aircraft and to Make Technical
10 Adjustments to the Motor Fuel Tax Laws."

11 Amend the bill by striking out all of the title
12 and inserting in its place the following:

13 'AN ACT to Make Technical Adjustments to the Motor
14 Fuel Tax Laws.'

15 Further amend the bill by striking out all of
16 section 1 and inserting in its place the following:

17 'Sec. 1. 36 MRSA §2903, as amended by PL 1983,
18 c. 94, Pt. C, §10 and cc. 95 and 96, is repealed and
19 the following enacted in its place:

20 §2903. Tax levied; rebates

21 An excise tax is levied and imposed at the rate
22 of 14¢ per gallon upon internal combustion engine
23 fuel sold or used within this State, including these
24 sales when made to the State or any political sub-
25 division thereof, for any purpose whatsoever, except
26 the internal combustion engine fuel sold or used in
27 such form and under such circumstances as shall pre-
28 clude the collection of this tax by reason of the
29 laws of the United States, or sold wholly for
30 exportation from the State, or brought into the State
31 in the ordinary standardized equipment fuel tank
32 attached to and forming a part of a motor vehicle and
33 used in the operation of that vehicle within the
34 State, except that no tax may be levied upon internal
35 combustion engine fuel as defined in section 2902
36 bought or used by any person, association of persons,
37 firm or corporation for the purpose of propelling jet

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1 or turbojet engine aircraft, or sold wholly for
2 exportation from the State, or brought into the State
3 in the fuel tanks of an aircraft, or on or after July
4 1, 1983, sold in bulk to any political subdivision of
5 the State. On the same fuel only one tax shall be
6 paid to the State, for which tax the distributor
7 first receiving the fuel in the State shall be prima-
8 riarily liable to the State, except when that fuel has
9 been sold and delivered to a licensed exporter wholly
10 for exportation from the State, or to another dis-
11 tributor in the State, in which case the purchasing
12 distributor shall be primarily liable to the State
13 for the tax.

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

25 Further amend the bill by striking out all of
26 section 2.

27 Further amend the bill by inserting after section
28 4 the following:

29 'Sec. 5. 36 MRSA §3035, as amended by PL 1981,
30 c. 698, §184, is further amended by adding at the end
31 a new paragraph to read:

32 Each dealer paying or becoming liable to pay the
33 tax imposed by this section who is not a licensed
34 supplier pursuant to section 3204 is liable for a 14¢
35 per gallon tax on the fuel, as defined in section
36 3021, held for resale at the close of September 30,
37 1983. Payment shall be made to the State Tax Asses-

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1 sor at the same time the use fuel tax return for Sep-
2 tember 1983 is due and it shall be accompanied by the
3 appropriate completed form prescribed by the State
4 Tax Assessor.'

5 Further amend the bill by striking out all of
6 section 7 and inserting in its place the following:

7 'Sec. 7. Effective date. Sections 1, 2 and 4 of
8 this Act shall take effect when approved and shall be
9 retroactive to April 1, 1983. Sections 3, 5 and 6 of
10 this Act shall take effect October 1, 1983.'

11 Further amend the bill by renumbering the sec-
12 tions to read consecutively.

13 Further amend the bill by inserting before the
14 Statement of Fact the following:

15 'FISCAL NOTE

16 Section 4 of the bill is estimated to increase
17 revenue as follows:

18		<u>1984</u>
19	Highway Fund	\$50,000'

20 STATEMENT OF FACT

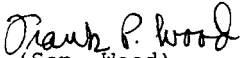
21 This amendment adds a transitional provision to
22 ensure that stockpiles of fuel held on September 30,
23 1983, that have not been subject to a tax, will not
24 escape taxation because of the transition to a

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1 supplier's tax. It removes the increase in the
2 refund to users of fuel for aircraft and adds a
3 fiscal note.

4 4097052483


(Sen. Wood)

5
6 NAME:

7 COUNTY: York

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