

MAINE STATE LEGISLATURE

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1 (EMERGENCY)

2 FIRST REGULAR SESSION
3

4 ONE HUNDRED AND ELEVENTH LEGISLATURE
5

6 Legislative Document

No. 1571

8 H.P. 1177

House of Representatives, May 5, 1983

9 Submitted by the Department of Transportation pursuant to Joint Rule
10 24.

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

EDWIN H. PERT, Clerk

Presented by Representative Kelleher of Bangor.

12 Cosponsors: Representative Higgins of Portland, Representative Carroll
of Limerick and Senator Danton of York.

13 STATE OF MAINE
14

15 IN THE YEAR OF OUR LORD
16 NINETEEN HUNDRED AND EIGHTY-THREE
17

18 AN ACT Adjusting the Rate of Refund
19 of Motor Fuel Tax to Users of Aircraft
20 and to Make Technical Adjustments to the
21 Motor Fuel Tax Laws.
22

23 Emergency preamble. Whereas, Acts of the Legis-
24 lature do not become effective until 90 days after
25 adjournment unless enacted as emergencies; and

26 Whereas, the increase in motor fuel taxes took
27 effect on April 1, 1983; and

28 Whereas, the aviation industry is of vital impor-
29 tance to all of the citizens of the State; and

30 Whereas, there are certain technical adjustments
31 to the motor fuel tax laws that are necessary; and

32 Whereas, in the judgment of the Legislature,
33 these facts create an emergency within the meaning of

1 the Constitution of Maine and require the following
2 legislation as immediately necessary for the preser-
3 vation of the public peace, health and safety; now,
4 therefore,

5 Be it enacted by the People of the State of Maine as
6 follows:

7 Sec. 1. 36 MRSA §2903, as amended by PL 1981, c.
8 702, Pt. V, §2, is further amended to read:

9 §2903. Tax levied; rebates

10 An excise tax is levied and imposed at the rate
11 of 9¢ per gallon upon internal combustion engine fuel
12 sold or used within this State, including such sales
13 when made to the State or any political subdivision
14 thereof, for any purpose whatsoever, excepting such
15 internal combustion engine fuel sold or used in such
16 form and under such circumstances as shall preclude
17 the collection of this tax by reason of the laws of
18 the United States, or sold wholly for exportation
19 from the State, or brought into the State in the
20 ordinary standardized equipment fuel tank attached to
21 and forming a part of a motor vehicle and used in the
22 operation of such vehicle within the State, except
23 that no tax may be levied upon internal combustion
24 engine fuel as defined in section 2902 bought or used
25 by any person, association of persons, firm or corpo-
26 ration for the purpose of propelling jet or turbojet
27 engine aircraft, or sold wholly for exportation from
28 the State, or brought into the State in the fuel
29 tanks of an aircraft, or on or after July 1, 1983,
30 sold in bulk to any political subdivision of the
31 State. On the same fuel only one tax shall be paid
32 to the State, for which tax the distributor first
33 receiving the fuel in the State shall be primarily
34 liable to the State, except when such fuel has been
35 sold and delivered to a licensed exporter wholly for
36 exportation from the State, or to another distributor
37 in the State, in which case the purchasing distribu-
38 tor shall be primarily liable to the State for the
39 tax.

40 Sec. 2. 36 MRSA §2910, as amended by PL 1983, c.
41 94, Pt. C, §15, is further amended to read:

1 §2910. Refund of tax less 1¢ per gallon to users of
2 aircraft

3 Any person, association of persons, firm or cor-
4 poration who shall buy and use any internal combus-
5 tion engine fuel as defined in section 2902, for the
6 purpose of propelling piston engine aircraft and who
7 shall have paid any tax on internal combustion engine
8 fuel levied or directed to be paid as provided by
9 this chapter, either directly by the collection of
10 such tax by the vendor from such consumer, or indi-
11 rectly by adding the amount of such tax to the price
12 of such fuel and paid by such consumer, shall be
13 reimbursed and repaid the amount of such tax paid by
14 him less 4¢ 1¢ per gallon upon presenting to the
15 State Tax Assessor a statement accompanied by the
16 original invoices showing such purchases. Applica-
17 tions for refunds must be filed with the State Tax
18 Assessor within 12 months from the date of purchase.

19 Sec. 3. 36 MRSA §2910-A, as enacted by PL 1983,
20 c. 94, Pt. E, §1, is amended to read:

21 §2910-A. Refund to political subdivisions

22 Any political subdivision of the State which buys
23 and uses any internal combustion engine fuel as de-
24 fined in section 2902, on or after July 1, 1983, and
25 which has paid a tax levied as provided by this chap-
26 ~~ter~~ April 1, 1983, but before July 1, 1983, shall be
27 reimbursed in the amount of 5¢ per gallon for
28 internal combustion engine fuel on which the tax
29 levied as provided by this chapter has been paid; and
30 any political subdivision of the State which buys and
31 uses any internal combustion engine fuel, as defined
32 in section 2902, on or after July 1, 1983, and which
33 has paid a tax levied as provided by this chapter is
34 entitled to a reimbursement of the tax paid. In
35 either case, the tax which may have been levied
36 either directly by the collection of the tax by the
37 vendor from the consumer, or indirectly by adding the
38 amount of the tax to the price of the fuel and paid
39 by the consumer, shall be reimbursed in the amount of
40 the tax paid upon presenting to the State Tax Asses-
41 sor a statement accompanied by the original invoices
42 showing purchases. Applications for refunds shall be
43 filed with the State Tax Assessor within 12 months
44 from the date of purchase.

1 Sec. 4. 36 MRS §2963, 2nd ¶ is enacted to read:

2 For those accounts in good standing, a monthly
3 refund application on a form prescribed by the State
4 Tax Assessor may be filed at the close of any month
5 to claim credits described in this section. That
6 application shall be processed and approved for pay-
7 ment promptly. Interest shall be paid at the same
8 rate as is computed under section 186, calculated
9 from the date of receipt of the monthly claim for all
10 proper claims not paid within 30 days of receipt of
11 the claim. Nothing in this paragraph may be con-
12 strued to relieve the applicant from filing quarterly
13 substantiating information as prescribed by this
14 section.

15 Sec. 5. 36 MRS §3208-A is enacted to read:

16 §3208-A. Refund to political subdivisions

17 Any political subdivision of the State which buys
18 and uses special fuel as defined in section 3201, and
19 which has paid a tax levied as provided by this chap-
20 ter either directly by the collection of the tax by
21 the vendor from the consumer, or indirectly by adding
22 the amount of the tax to the price of the fuel and
23 paid by the consumer, shall be reimbursed in the
24 amount of the tax paid upon presenting to the State
25 Tax Assessor a statement accompanied by the original
26 invoices showing purchases. Applications for refunds
27 shall be filed with the State Tax Assessor within 12
28 months from the date of purchase.

29 Sec. 6. 36 MRS §3218, 2nd ¶, as enacted by PL
30 1983, c. 94, Pt. D, §6, is amended to read:

31 A monthly refund application on a form prescribed
32 by the State Tax Assessor may be filed at the close
33 of any month to claim refunds for the excise tax on
34 internal combustion engine fuel, as defined in this
35 chapter, bought and used in registered vehicles oper-
36 ating off the highways of this State. That applica-
37 tion shall take effect and approved for payment
38 promptly.

39 Sec. 7. Effective date. Sections 1, 2 and 3 of
40 this Act shall take effect April 1, 1983. Sections

1 4, 5 and 6 of this Act shall take effect October 1,
2 1983.

3 Emergency clause. In view of the emergency
4 cited in the preamble, this Act shall take effect
5 when approved.

6 STATEMENT OF FACT

7 This bill provides the same rebate for aircraft
8 owners as is allowed owners of commercial motorboats,
9 exempts political subdivisions from paying the tax
10 when they purchase in bulk from the distributor and
11 makes certain other technical adjustments in the
12 motor fuel tax laws.

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