

MAINE STATE LEGISLATURE

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1

L.D. 1885

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(Filing No. H- 536)

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

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COMMITTEE AMENDMENT "A" to H.P. 1440,
8 L.D. 1885, Bill, "AN ACT Concerning Application of
9 Fuel Tax Laws."

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Amend the Bill by inserting after section 1 the
11 following:

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'Sec. 2. 36 MRSA §2963, first ¶ as amended by PL
13 1973, c. 625, §263, is further amended to read:

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Every motor carrier shall pay a road tax equivalent to the existing rate of taxation per gallon, calculated on the amount of motor fuel used in its operations within this State. Every motor carrier, subject to the tax imposed, shall be entitled to a credit on such tax equivalent to the existing rate of taxation per gallon on all motor fuel purchased by such carrier within this State for use in its operations, either within or without this State, and upon which motor fuel the tax imposed by the laws of this State has been paid by such carrier. Evidence of the payment of such tax, in such form as may be required by or is satisfactory to the State Tax Assessor, shall be furnished by each such carrier claiming the credit allowed. When the amount of the credit, to which any motor carrier is entitled for any quarter, exceeds the amount of the tax for which such carrier is liable for the same quarter, such excess may, under regulations of the State Tax Assessor, be allowed as a credit on the tax for which such carrier would be otherwise liable for another quarter or quarters; or upon application within 90 days from the end of any quarter, duly verified and presented in accordance with regulations promulgated by the State Tax Assessor and supported by such evidence as may be satisfactory to the State Tax Assessor, such excess

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COMMITTEE AMENDMENT "A" to H.P. 1440, L.D. 1885

1 may be refunded if it shall appear that the applicant
2 has paid to another state or province under a lawful
3 requirement of such jurisdiction a tax, similar in
4 effect to the road tax provided, on the use or con-
5 sumption of the same motor fuel without this State,
6 to the extent of such payment at the same rate per
7 gallon that the tax was paid in this State on that
8 number of gallons used in and a tax paid on in such
9 other jurisdiction, but in no case to exceed the rate
10 per gallon of the then current Maine state motor fuel
11 tax. Upon receipt of such application, the State Tax
12 Assessor, if satisfied after investigation that a re-
13 fund is justified, shall so certify to the State Con-
14 troller and it shall be paid out of the General High-
15 way Fund. Such credit shall lapse at the end of the
16 last quarter of the year following that in which the
17 credit arose.'

18 Further amend the Bill by renumbering the sec-
19 tions to read consecutively.

20 FISCAL NOTE

21 It is estimated that enactment of this bill will
22 result in a loss to the Highway Fund for fiscal year
23 1984-85 of \$71,692.

24 STATEMENT OF FACT

25 This amendment changes the gasoline road tax re-
26 fund for fuel used in another state so that it is the
27 same as under the fuel use law. It also adds a fis-
28 cal note.

29 6265031384

Reported by the Committee on Taxation
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