

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

1 SECOND REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 1885

6
7 H.P. 1440

House of Representatives, January 10, 1984

8 Approved for introduction by the Legislative Council pursuant to Joint
9 Rule 26.

10 Reference to the Committee on Taxation is suggested and ordered
printed.

EDWIN H. PERT, Clerk

Presented by Representative Moholland of Princeton.

11 Cosponsors: Representative Theriault of Fort Kent, Representative
McPherson of Eliot and Representative Masterman of Milo.

12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-FOUR
16

17 AN ACT Concerning Application of
18 Fuel Tax Laws.
19

20 Be it enacted by the People of the State of Maine as
21 follows:

22 Sec. 1. 29 MRSA §246-A, sub-§3, as amended by PL
23 1983, c. 94, Pt. C, §8, is further amended to read:

24 3. Form of application. Application shall be
25 made upon a form and in a manner prescribed by the
26 Secretary of State and shall set forth such informa-
27 tion as the Secretary of State may require. The ap-
28 plication shall be accompanied by a fee of \$15 for
29 each vehicle listed in the application. On and after
30 November 1st, the fee shall be 1/2 rate.

31 Sec. 2. 36 MRSA §3208, first ¶, as enacted by PL
32 1983, c. 94, Pt. D, §6, is amended to read:

1 Every user subject to the tax imposed by section
2 3203 shall be entitled to a credit on the tax equiva-
3 lent to the existing rate of taxation per gallon on
4 all fuels purchased by that user from a supplier li-
5 censed in accordance with section 3204 upon which fu-
6 el the tax is imposed by section 3203 has been paid
7 by that user. Evidence of the payment of that tax,
8 in such form as may be required by or is satisfactory
9 to the State Tax Assessor, shall be furnished by each
10 user claiming the credit allowed. When the amount of
11 the credit to which any user is entitled for any
12 quarter exceeds the amount of the tax for which that
13 user is liable for the same quarter, the excess may,
14 under rules of the State Tax Assessor, be allowed as
15 a credit on the tax for which that user would be oth-
16 erwise liable for another quarter or quarters, or
17 upon application within 3 months from the end of any
18 quarter, duly verified and presented in accordance
19 with regulations promulgated by the State Tax Asses-
20 sor and supported by such evidence as may be satis-
21 factory to the State Tax Assessor, such excess may be
22 refunded if it shall appear that the applicant has
23 paid to another state or province under a lawful re-
24 quirement of such jurisdiction a tax similar in ef-
25 fect to the tax levied in section 3203, on the use or
26 consumption of the same fuel without the State, ~~to~~
27 the extent of the payment at the same rate per gallon
28 that such tax was paid in this State on that number
29 of gallons used in and a tax paid on in such other
30 jurisdiction, but in no case to exceed the rate per
31 gallon of the then current Maine state fuel tax. Upon
32 receipt of the application, the State Tax Assessor,
33 if satisfied after investigation that a refund is
34 justified, shall so certify to the State Controller
35 and it shall be paid out of the Highway Fund. This
36 credit shall lapse at the end of the last quarter of
37 the year following that in which the credit arose.

38

STATEMENT OF FACT

39 Section 1 of this bill provides for sale of fuel
40 decals at 1/2 rate during the last 3 months of their
41 valid period, exactly as for vehicle registrations.
42 Section 2 provides for a refund of the fuel tax paid
43 to this State at the same rate as it was paid on
44 Maine tax paid fuel used in another state, rather

1 than continue the current practice of refunding that
2 results in a user paying this State a tax on fuel
3 burned in another state.

4

5160121983