

L.D. 2050

(Filing No. S- 311)

3 STATE OF MAINE 4 SENATE 5 111TH LEGISLATURE 6 SECOND REGULAR SESSION 7 COMMITTEE AMENDMENT " A " S.P. to 747. L.D. 2050, Bill, "AN ACT to Provide for Equal Treat-ment of Special Fuel Used for Heating Purposes." 8 9 10 Amend the Bill by inserting before the enacting 11 clause the following: 12 'Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days 13 after 14 adjournment unless enacted as emergencies; and 15 Whereas, some persons are suffering needless financial burdens by being required to pay a special fuel tax on heating fuel picked up from a supplier; 16 17 18 and 19 Whereas, this bill needs to become effective before the end of the current heating season; and 20 21 Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of 22 23 the Constitution of Maine and require the following 24 legislation as immediately necessary for the preser-25 vation of the public peace, health and safety; now, 26 therefore, 27 Further amend the Bill in that part designated 28 "§2303-A." by striking out all of the first line and inserting in its place the following: 29 30 '§3203-A. Special fuel; exemption' Further amend the Bill in that part designated $\frac{52303-A}{1}$ in subsection 2 in the last line (page 2, 31 32 line 2 in L.D.) by striking out the underlined words 33 "one year" and inserting in their place the follow-34

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COMMITTEE AMENDMENT "A" to S.P. 747, L.D. 2050

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ing: '3 years' 1 2 Further amend the Bill in that part designated "§2303-A" by inserting after subsection 2 the follow-3 4 ing: '3. Limitation. This section shall apply only to single purchases which do not exceed 110 gallons.' 5 6 7 Further amend the Bill by renumbering subsection 8 3 to be subsection 4. 9 Further amend the Bill by inserting at the end before the statement of fact the following: 10 'Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect 11 12 13 when approved. 14 STATEMENT OF FACT 15 This amendment provides that the exemption from

special fuel tax shall apply only to purchases which do not exceed 110 gallons. It requires suppliers to retain signed statements for 3 years to coincide with the open audit period. It also adds an emergency preamble and clause to permit the exemption to become effective before the end of this heating season.

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Reported by the Committee on TAXATION. Reproduced and distributed pursuant to Senate Rule 11-A.

March 13, 1984 (S-311)

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