

# 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 (After Deadline)

2 SECOND REGULAR SESSION  
3

4 ONE HUNDRED AND ELEVENTH LEGISLATURE  
5

6 Legislative Document

No. 2050

7  
8 S.P. 747

In Senate, February 2, 1984

9 Reference to the Committee on Taxation. Ordered printed and sent down  
10 for concurrence.

11 Approved for introduction by a majority of the Legislative Council  
pursuant to Joint Rule 27.

JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Wood of York.

Cosponsor: Senator Carpenter of Aroostook.

12  
13 STATE OF MAINE  
14

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

18 AN ACT to Provide for Equal Treatment of  
19 Special Fuel Used for Heating Purposes.  
20

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

23 36 MRSA §3203-A is enacted to read:

24 §2 03-A. Special fuel; exemption

25 Special fuel is exempt from the tax imposed in  
26 section 3203 under the following circumstances.

27 1. Use. The special fuel shall be used solely  
28 for heating purposes.

29 2. Statement. The purchaser of the special fuel  
30 shall sign a sworn statement that the fuel will be  
31 used solely for heating purposes. The State Tax As-  
32 essor shall make forms available to suppliers for

1 this purpose. The signed form shall be retained by  
2 the supplier for one year.

3 3. Penalties. Any supplier who sells special  
4 fuel under this section with the knowledge that it  
5 will not be used for heating purposes and any person  
6 who purchases special fuel under this section and  
7 uses the fuel for any purpose other than heating  
8 shall be subject to a civil penalty of \$100 for each  
9 violation, payable to the State, to be recovered in a  
10 civil action.

11 STATEMENT OF FACT

12 This bill permits an exemption from the special  
13 fuel tax for sales of special fuel used solely for  
14 heating purposes but not delivered directly into a  
15 tank used solely for heating. Special fuel delivered  
16 directly into a tank used solely for heating purposes  
17 is already exempt. This bill is necessary because  
18 many heating oil companies refuse to make deliveries  
19 of less than 100 gallons, and some people cannot af-  
20 ford such a large delivery. This bill permits those  
21 persons to purchase fuel from a pump for heating pur-  
22 poses without being required to pay the 14¢ per gal-  
23 lon tax.

24 5580011884