

# MAINE STATE LEGISLATURE

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L.D. 2380

2

(Filing No. H- 729)

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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. 1799,  
L.D. 2380, Bill, "AN ACT to Establish a Regional Fu-  
el Tax Agreement."

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Amend the Bill in section 1 in subsection 1 in  
the 4th line (page 1, line 27 in L.D.) by striking  
out the following: "or 459" and inserting in its  
place the following: '~~or~~, 459 or 463'

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Further amend the Bill in section 3 in subsection  
5 by striking out all of the last 2 lines of the  
first paragraph (page 3, lines 2 and 3 in L.D.) and  
inserting in their place the following: '~~The decal~~  
~~shall become void on February 1st next following the~~  
~~date of issue-~~ Commencing with the 1985 issue year,  
fuel use identification decals will expire December  
31st.'

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Further amend the Bill in section 4 in subsection  
9 in the 4th line (page 3, line 12 in L.D.) by strik-  
ing out the following: "455 or 457," and inserting in  
its place the following: '~~455 or 457,~~ 459 or 463'

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Further amend the Bill by striking out all of  
sections 6 and 7.

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Further amend the Bill in section 9 in that part  
designated "§3203." in the 10th line from the end  
(page 6, line 6 in L.D.) by inserting after the un-  
derlined word "licensed" the underlined words 'or  
registered'

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Further amend the Bill by inserting after section  
9 the following:

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'Sec. 10. 36 MRSA §§3220, 3221 and 3222, are en-  
acted to read:

COMMITTEE AMENDMENT "A" to H.P. 1799, L.D. 2380

1     §3220. Fuel use tax; compact

2             The State Tax Assessor or his designee, acting  
3 upon the advice of the Commissioner of Transportation  
4 and the Secretary of State or his designee, may enter  
5 into agreements with other states, the District of  
6 Columbia and Canadian provinces, with the approval of  
7 the Governor and the Legislature, providing for the  
8 reciprocal enforcement of the fuel tax laws imposed  
9 by the states or provinces entering into the agree-  
10 ment and empowering the duly authorized officer of  
11 any contracting state or province, which extends like  
12 authority to officers or employees of this State, to  
13 sue for the collection of the state's or province's  
14 fuel taxes in the courts of this State.

15             The State Tax Assessor or his designee, acting  
16 upon the advice of the Commissioner of Transportation  
17 and the Secretary of State or his designee, may exe-  
18 cute and extend the provisions of any fuel use com-  
19 compact approved by the Governor and the Legislature.

20             The State Tax Assessor or his designee, acting  
21 upon the advice of the Commissioner of Transportation  
22 and the Secretary of State or his designee, shall  
23 prepare an annual report to the Legislature by Janu-  
24 ary 1st of each year describing, explaining and jus-  
25 tifying any extensions that have been made in the fu-  
26 el use compact, as well as an overall evaluation of  
27 the effectiveness of the fuel use compact agreement.  
28 This report shall be sent directly to the joint  
29 standing committee of the Legislature having juris-  
30 isdiction over transportation, the joint standing com-  
31 mittee of the Legislature having jurisdiction over  
32 taxation and the Legislative Council, and the State  
33 Tax Assessor or his designee shall be prepared to  
34 consult with both these committees to secure neces-  
35 sary legislative concurrence.

36     §3221. Tax levied

COMMITTEE AMENDMENT "A" to H.P. 1799, L.D. 2380

1           The tax administered and collected by this chapter  
2           is levied in accordance with chapters 453 and  
3           459.

4           §3222. Reporting and remitting tax

5           Reporting and remitting of the tax under this  
6           chapter shall be subject to the requirements and pen-  
7           alties of chapters 453 and 459 and the applicable  
8           trust fund provisions of chapter 461.'

9           Further amend the Bill in section 13 in that part  
10          designated "§3292." in subsection 5 in the 4th line  
11          (page 9, line 26 in L.D.) by striking out the under-  
12          lined word "does" and inserting in its place the un-  
13          derlined word 'do'

14          Further amend the Bill in section 13 in that part  
15          designated "§3296." in subsection 3 in the last line  
16          (page 13, line 36 in L.D.) by inserting after the un-  
17          derlined word and punctuation "payment." the follow-  
18          ing: 'All interest collected on late taxes shall be  
19          remitted to the appropriate member jurisdiction or  
20          jurisdictions.'

21          Further amend the Bill in section 13 in that part  
22          designated "§3299." in subsection 1 by striking out  
23          all of the last underlined sentence.

24          Further amend the Bill in section 13 in that part  
25          designated "§3299." by striking out all of subsection  
26          2 and inserting in its place the following:

27          '2. Commissioner to issue license. The commis-  
28          sioner of the base jurisdiction or his designee shall  
29          issue a license.'

30          Further amend the Bill in section 13 in that part  
31          designated "§3301." in subsection 1 in the last line  
32          (page 16, line 35 in L.D.) by striking out the under-  
33          lined word "substantial"

COMMITTEE AMENDMENT "A" to H.P. 1799, L.D. 2380

1 Further amend the Bill in section 13 in that part  
2 designated "§3304." in subsection 3 in the 6th line  
3 (page 21, line 25 in L.D.) by striking out the under-  
4 lined figure "120" and inserting in its place the un-  
5 derlined figure '60'

6 Further amend the Bill in section 13 in that part  
7 designated "§3304." by striking out all of subsection  
8 7.

9 Further amend the Bill in section 13 in that part  
10 designated "§3305" in subsection 3 in the 3rd line  
11 from the end (page 23, line 1 in L.D.) by striking  
12 out the underlined figure "120" and inserting in its  
13 place the underlined figure '60'

14 Further amend the Bill in section 13 in that part  
15 designated "§3307." in subsection 3 in the first line  
16 (page 24, line 24 in L.D.) by striking out the under-  
17 lined word "at" and inserting in its place the under-  
18 lined word 'of'

19 Further amend the Bill in section 14 in the last  
20 line (page 26, line 24 in L.D.) by striking out the  
21 figure "12" and inserting in its place the figure  
22 '36'

23 Further amend the Bill by striking out all of  
24 section 15 and inserting in its place the following:

25 'Sec. 15. Effective date. This Act shall take ef-  
26 fect February 1, 1985, except that section 10 shall  
27 take effect January 1, 1985. Section 13 shall take  
28 effect on the date on or after February 1, 1984, when  
29 the State Tax Assessor certifies to the Secretary of  
30 State that he has executed an agreement pursuant to  
31 section 6 of this Act.'

32 Further amend the bill by renumbering the sec-  
33 tions to read consecutively.

COMMITTEE AMENDMENT "A" to H.P. 1799, L.D. 2380

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STATEMENT OF FACT

2           The amendments to the bill are primarily techni-  
3 cal in nature and do not materially affect the opera-  
4 tion of the compact. Rather, the amendments provide  
5 for consistency and clarity among the statutes. These  
6 changes have been developed and agreed to by repre-  
7 sentatives from the Bureau of Taxation, the Division  
8 of Motor Vehicles, the State Police and the Depart-  
9 ment of Transportation. In addition, the changes in  
10 the compact language have been agreed to by the  
11 States of Vermont, Connecticut and New Hampshire.

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Reported by the Committee on Taxation  
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of the Clerk of the House  
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