

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 1148

6
7 S.P. 418

In Senate, March 27, 1985

8 Referred to the Committee on Taxation. Sent down for concurrence and
9 ordered printed.

10 JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Violette of Aroostook.

11
12 STATE OF MAINE
13

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

17 AN ACT to Provide an Exemption from the
18 Gasoline Tax for Nonprofit Sheltered
19 Workshops.
20

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

23 36 MRSA §2908, as amended by PL 1983, c. 94, Pt.
24 D, §§1 and 9, is further amended to read:

25 §2908. Refund of tax less 1¢ per gallon in certain
26 cases; time limit

27 Any person, association of persons, firm or cor-
28 poration who shall buy and use any internal combus-
29 tion engine fuel as defined in this chapter for the
30 purpose of operating or propelling commercial motor
31 boats, tractors used for agricultural purposes not
32 operating on public ways, or for registered vehicles
33 operating off the highways of this State, or vehicles
34 owned or operated by sheltered workshops as defined
35 in this section or vehicles owned or operated by

1 railroad companies while operating on rails or
2 tracks, or in stationary engines, or in the mechanical
3 or industrial arts, or for any other commercial
4 use except in nonrailroad motor vehicles operated or
5 intended to be operated upon any of the public high-
6 ways of this State, or turnpikes operated and main-
7 tained by the Maine Turnpike Authority, or except as
8 provided in section 2910, in the operation of air-
9 craft, and who shall have paid any tax on internal
10 combustion engine fuel levied or directed to be paid
11 as provided by this chapter, either directly by the
12 collection of the tax by the vendor from the consumer,
13 or indirectly by adding the amount of that tax to
14 the price of that fuel and paid by that consumer,
15 shall be reimbursed and repaid the amount of the tax
16 paid by him less 1¢ per gallon upon presenting to the
17 State Tax Assessor a sworn statement accompanied by
18 the original invoices or other evidence as the State
19 Tax Assessor may require showing those purchases,
20 which statement shall show the total amount of the
21 fuel so purchased and used by that consumer other
22 than in nonrailroad motor vehicles operated or in-
23 tended to be operated upon any of the public highways
24 of the State and in the operation of aircraft. Ap-
25 plications for refunds shall be filed with the State
26 Tax Assessor within 15 months from the date of pur-
27 chase.

28 A monthly refund application on a form prescribed
29 by the State Tax Assessor may be filed at the close
30 of any month to claim refunds for the excise tax on
31 internal combustion engine fuel, as defined in this
32 chapter, bought and used in registered vehicles oper-
33 ating off the highways of this State. That applica-
34 tion shall be processed and approved for payment
35 promptly. Interest shall be paid at the same rate as
36 is computed under section 186 calculated from the
37 date of receipt of the monthly claim for all proper
38 claims not paid within 30 days of receipt. The appli-
39 cant shall file quarterly substantiating information
40 in the same manner as prescribed in section 3209.

41 All fuel qualifying for a refund under this sec-
42 tion is subject to the use tax levy in accordance
43 with chapter 215.

1 For the purposes of this section, "sheltered
2 workshop" means a not-for-profit facility, certified
3 by the United States Department of Labor regulations
4 covering employment of handicapped clients, engaged
5 in production or service operation for the primary
6 purpose of providing gainful employment for those who
7 cannot be readily absorbed in the competitive labor
8 market, or of providing interim employment during
9 such time as employment opportunities for them in the
10 competitive labor market do not exist.

11

STATEMENT OF FACT

12 The purpose of this bill is to provide for a gas
13 tax refund for non-profit sheltered workshops.

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