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)

FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 922

H.P. 681 House of Representatives, March 25, 1987 Submitted by the Department of Transportation pursuant to Joint Rule 24.

Reference to the Committee on Transportation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative CASHMAN of Old Town.
Cosponsored by Senator DOW of Kennebec, Representatives
INGRAHAM of Houlton and BAILEY of Farmington.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-SEVEN

Fuel Use Reports.
Be it enacted by the People of the State of Maine as follows:
Sec. 1. 36 MRSA §2965, as amended by PL 1983, c. 94, Pt. C, §16, is further amended by adding at the end a new paragraph to read:
Notwithstanding the other provisions of this section, the State Tax Assessor shall make such rules as he considers necessary to permit the annual payment of any tax due under this chapter when a motor carrier's annual liability is expected to be \$100 or less.

Sec. 2. 36 MRSA §3209, as amended by PL 1985, c.

127, §1, is further amended by adding at the end a

Page 1-LR2107

new paragraph to read:

14

15 16

1 Notwithstanding the other provisions of this sec-2 tion, the State Tax Assessor shall make such rules as 3 he considers necessary to permit the annual payment of any tax due under this chapter when a user's annu-4 5 liability is expected to be \$100 or less.

Sec. 3. Effective date. This Act shall become effective on January 1, 1988.

STATEMENT OF FACT

The purpose of this bill is to permit motor carriers and special fuel users to file annual reports instead of quarterly reports when their annual motor fuel tax liability is \$100 or less. Currently, about 4,800 of the persons required to file quarterly fuel use reports are paying less than \$100 per year in highway use taxes. For those users with annual liabilities under \$100, the average annual tax payment is about \$25.

Permitting annual filings will reduce the administrative burden on the small trucker, the State and the trucker who does infrequent business in Maine. This bill will have no effect on revenue.

21

6

7

8

9

10

11

12

13

14

15 16 17

18

19

20

22 2107021887