

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 917

H.P. 669

House of Representatives, March 23, 1989

Reported by Representative McGOWAN for the Study Commission on Coastal Search and Rescue pursuant to Public Law 1987, Chapter 814.

Reference to the Joint Standing Committee on Appropriations and Financial Affairs suggested and printing ordered under Joint Rule 18.

Ed Pert

EDWIN H. PERT, Clerk

STATE OF MAINE

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

**An Act to Require Periodic Reports on the Percentage of the Gasoline
Tax That Is Due to Boating Use.**



1 **Be it enacted by the People of the State of Maine as follows:**

3 **Sec. 1. 36 MRSA §2903-A**, as amended by PL 1987, c. 793, Pt.
A, §10, is further amended to read:

5 **§2903-A. Finding of fact**

7
9 The Legislature makes a finding of fact that the percentage
11 relationship of "gasoline tax" paid by that segment of the
13 nonhighway gasoline user, the motorboat user, is not less than
15 2.00% of the total "gasoline tax" revenue. Based on this
17 legislative "finding of fact" there is set aside 2.00% of the
19 total excise tax, not to exceed \$2,000,000, on internal
21 combustion engine fuel sold or used within the State, but not
23 including internal combustion engine fuel sold for use in the
25 propulsion of aircraft. From this 2.00% allocation shall be
27 deducted the refunds paid out under section 2908 to purchasers
29 and users of internal combustion engine fuel for commercial
31 motorboats; 20% of the balance of 2.00% after paying out such
33 refunds shall be paid to the Treasurer of State to be made
35 available to the Commissioner of Marine Resources for the purpose
37 of conducting research, development and propagation activities by
39 the department, and it is the responsibility of the Commissioner
41 of Marine Resources to select activities and projects that will
43 be most beneficial to the commercial fisheries of the State as
45 well as the development of sports fisheries activities in the
47 State; the remaining 80% of the balance of 2.00% after paying out
49 such refunds shall be credited to the Boating Facilities Fund,
51 established under Title 38, section 322, within the Maine State
Bureau of Parks and Recreation. The State Tax Assessor shall
certify to the State Controller, on or before the 15th day of
each month, the amounts to be credited under the previous
sentence, as of the close of the State Controller's records for
the previous month. When refunds paid to purchasers and users of
internal combustion engine fuel for commercial motorboats in any
month exceed 2.00% of gasoline tax revenues for that month, such
excess shall be carried forward in computing amounts to be
credited to the Department of Marine Resources and to the Boating
Facilities Fund under this section for the succeeding month or
months. Funds credited to the Department of Marine Resources
shall be allocated by the joint standing committee of the
Legislature having jurisdiction over appropriations and financial
affairs. The Bureau of Parks and Recreation, the Department of
Marine Resources, the Department of Inland Fisheries and Wildlife
and the Department of Transportation shall devise and agree to a
system for determining the percentage of the gasoline tax and
special fuels tax that results from fuel purchases for boating
uses and whether those uses are for pleasure or commerce and for
salt or fresh water boating. The Bureau of Parks and Recreation
shall assure that proper records are kept to provide input for
this system. Beginning February 1, 1990, and every 3 years
thereafter on February 1st, the Bureau of Parks and Recreation

1 shall issue to the joint standing committee of the Legislature
3 having jurisdiction over taxation matters a report based on an
5 analysis of data according to this section. The Boating
7 Facilities Fund shall be used to fund the costs of this activity.

9 **Sec. 2. 38 MRSA §321**, as amended by PL 1987, c. 674, §1, is
7 further amended by adding at the end a new paragraph to read:

9 The Director of the Bureau of Parks and Recreation shall
11 conduct the periodic studies of the State's gasoline tax as
13 specified in Title 36, section 2903-A. The director shall seek
15 the advise of the Department of Inland Fisheries and Wildlife,
17 the Department of Marine Resources and the Department of
19 Transportation relative to these studies and these departments
21 shall cooperate in the design and conduct of these studies.

23 **Sec. 3. Allocation.** The following funds are allocated from
25 Boating Facilities Fund to carry out the purposes of this Act.

1989-90

21 **CONSERVATION, DEPARTMENT OF**

23 **Boating Facilities Fund**

25 All Other \$30,000

27 Provides funds for contractual services to
29 conduct a study for the purpose of
31 establishing a system to determine the
33 percentage of the gasoline tax that is
35 attributable to boating usage.

35 **FISCAL NOTE**

37 If enacted this bill would result in an allocation from the
39 Boating Facilities Fund to the Department of Conservation in the
41 amount of \$30,000 for fiscal year 1989-90.

41 **STATEMENT OF FACT**

43 This bill requires the Department of Conservation, Bureau of
45 Parks and Recreation to conduct a study every 3 years to
47 ascertain the percentage of the State's gasoline tax that is
49 attributable to boating usage. This percentage is used in
determining the portion of that tax which goes to the Boating
Facilities Fund and the Department of Marine Resources. This
study would be funded from the Boating Facilities Fund.