MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 1606

H.P. 1152

House of Representatives, May 10, 1989

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

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative RAND of Portland.
Cosponsored by Representative FOSS of Yarmouth, Representative MITCHELL of Freeport and Representative DiPIETRO of South Portland.

STATE OF MAINE

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

An Act to Exempt Commercial Fishermen from the Tax on Fuel Necessary to that Occupation.

(AFTER DEADLINE)



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

36 MRSA §3203, sub-§9, as amended by PL 1987, c. 549, §5, is further amended to read:

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"User" means any person who is the registered owner of a motor vehicle which is registered for a gross weight of more than 26,000 pounds, or which is designed to carry 20 or more passengers, and which uses and consumes special fuel within this State in an internal combustion engine for the generation of power to propel a motor vehicle. "User" does not include the owner of a motorboat which is used exclusively for commercial

13 fishing or lobstering purposes.

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STATEMENT OF FACT

19 This bill exempts owners of commercial fishing or lobstering boats from the Special Fuel Tax Act by amending the definition of "user" to exclude owners of motorboats used exclusively for fishing or lobstering.

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