

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

No. 993

H.P. 735

House of Representatives, March 23, 1993

An Act to Reimburse Volunteer Fire Departments for Taxes Charged on Gasoline and Diesel Fuel.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative KILKELLY of Wiscasset.
Cosponsored by Representatives: GOULD of Greenville, LORD of Waterboro, Senator:
CLEVELAND of Androscoggin.

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

4 Sec. 1. 36 MRSA §2910-B is enacted to read:

6 §2910-B. Refund to volunteer fire departments

8 Any incorporated volunteer fire department that buys and
10 uses any internal combustion engine fuels, as defined in section
12 2902, on or after October 1, 1993 and that has paid a tax levied
14 as provided by this chapter is entitled to a reimbursement of the
16 tax paid. The tax that may have been levied either directly by
18 the collection of the tax by the vendor from the consumer or
20 indirectly by adding the amount of the tax to the price of the
22 fuel and paid by the consumer must be reimbursed in the amount of
24 the tax paid upon presenting to the State Tax Assessor a
26 statement accompanied by the original invoices showing
purchases. Applications for refunds must be filed with the State
Tax Assessor within 12 months from the date of purchase.

22 STATEMENT OF FACT

24 This bill allows incorporated volunteer fire departments to
26 receive a refund of all motor fuel taxes paid.