

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

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H.P. 1129

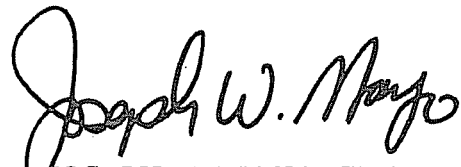
House of Representatives, May 21, 1993

An Act to Continue the 2-cent Gas Tax Increase.

(AFTER DEADLINE)

(EMERGENCY)

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.


JOSEPH W. MAYO, Clerk

Presented by Representative STROUT of Corinth.
Cosponsored by Senator BRANNIGAN of Cumberland and
Representatives: BAILEY of Township 27, DRISCOLL of Calais, GOULD of Greenville,
HICHBORN of Howland, HUSSEY of Milo, LORD of Waterboro, MARTIN of Van Buren,
MELENDY of Rockland, MICHAUD of East Millinocket, MORRISON of Bangor, NORTON
of Winthrop, O'GARA of Westbrook, PLOURDE of Biddeford, REED of Dexter, RICKER of
Lewiston, TARDY of Palmyra, Senators: CIANCHETTE of Somerset, GOULD of Waldo.

2 **Emergency preamble.** Whereas, Acts of the Legislature do not
become effective until 90 days after adjournment unless enacted
as emergencies; and

4
6 Whereas, the 19¢ excise tax on internal combustion fuel is
scheduled to be repealed on July 1, 1993, at which time a 17¢
excise tax is scheduled to take effect; and

8
10 Whereas, this bill repeals the July 1, 1993 repeal of the
tax and continues the 19¢ excise tax beyond July 1, 1993;

12 Whereas, in the judgment of the Legislature, these facts
create an emergency within the meaning of the Constitution of
14 Maine and require the following legislation as immediately
necessary for the preservation of the public peace, health and
16 safety; now, therefore,

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

20 **Sec. 1. 36 MRSA §2903, sub-§1,** as amended by PL 1991, c. 846,
§§31 and 32 and affected by §40, is further amended to read:

22 **1. Excise tax imposed.** Except as provided in subsection 2,
24 an excise tax is imposed on internal combustion engine fuel as
follows.

26 A. The excise tax on internal combustion engine fuel used
28 or sold within this State, including sales to the State or a
political subdivision of the State, is 19¢ per gallon,
30 except that the rate is 3.4¢ per gallon on internal
combustion engine fuel, as defined in section 2902, bought
32 or used for the purpose of propelling jet or turbojet engine
aircraft.

34 B. Internal combustion engine fuel may be taxed only once
36 under this section. The distributor that first receives the
fuel in this State is primarily responsible for paying the
38 tax except when the fuel is sold and delivered to a licensed
exporter wholly for exportation from the State or to another
40 distributor in the State, in which case the purchasing
distributor is primarily responsible for paying the tax.

42 C. This subsection does not apply to internal combustion
44 engine fuel:

- 46 (1) Sold wholly for exportation from this State;
- 48 (2) Brought into this State in the ordinary
standardized equipment fuel tank attached to and a part

2 of a motor vehicle and used in the operation of that
vehicle in this State;

4 (3) Sold in bulk to any political subdivision of this
State;

6 (4) Bought or used by any person to propel jet or
8 turbojet engine aircraft in international flight;

10 (5) Brought into this State in the fuel tanks of an
aircraft; or

12 (6) On which the collection of the tax imposed by this
14 section is precluded by federal law or regulation.

16 ~~This subsection is repealed on July 1, 1993.~~

18 **Sec. 2. 36 MRSA §2903, sub-§1-A**, as repealed and replaced by
20 PL 1991, c. 846, §33, is repealed.

22 **Emergency clause.** In view of the emergency cited in the
preamble, this Act takes effect when approved.

24 **STATEMENT OF FACT**

26 Under current law, the 19¢ excise tax on internal combustion
28 fuel is scheduled to be repealed on July 1, 1993, at which time a
17¢ excise tax is scheduled to take effect. This bill repeals
30 the July 1, 1993 repeal of the tax and continues the 19¢ excise
32 tax on internal combustion fuel beyond July 1, 1993.