

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 1068

H.P. 780

House of Representatives, February 18, 1997

**An Act to Exempt Small Purchases of Special Fuel Used for Certain  
Off-road Purposes from the Special Fuel Tax.**

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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 JOY of Crystal. (By Request)  
Cosponsored by Representatives: BRAGDON of Bangor, JONES of Pittsfield, LANE of  
Enfield, STEDMAN of Hartland.

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

4 **Sec. 1. 36 MRSA §3204-A, sub-§§6 and 7,** as enacted by PL 1995,  
c. 271, §7, are amended to read:

6 **6. Generation.** Special fuel sold to a person for the  
generation of power for resale or manufacturing; and

8  
10 **7. Retail sale.** Kerosene delivered into a separate tank  
for retail sale, in which case the excise tax must be remitted by  
12 licensed users pursuant to section 3207, rather than by the  
supplier; and

14 **Sec. 2. 36 MRSA §3204-A, sub-§8** is enacted to read:

16 **8. Off-highway use.** Special fuel purchased in a single lot  
18 of no more than 5 gallons and used solely for the purpose of  
operating or propelling motor boats, tractors used for  
20 agricultural purposes not operating on public ways or registered  
vehicles operating off the highways of this State.

22 **SUMMARY**

24  
26 This bill exempts purchases of 5 gallons or less of special  
fuel used in motor boats, tractors used for agricultural purposes  
28 not operating on public ways or registered vehicles operating off  
the highways of this State from the special fuel tax.