



118th MAINE LEGISLATURE

FIRST SPECIAL SESSION-1997

Legislative Document

No. 1768

H.P. 1249

House of Representatives, April 10, 1997

An Act Concerning Fuel Taxes for Carriers Operating School Buses under Contract.

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

JOSEPH W. MAYO, Clerk

Presented by Representative LEMONT of Kittery.

Cosponsored by Representatives: BRUNO of Raymond, CAMERON of Rumford, CAMPBELL of Holden, CHICK of Lebanon, CIANCHETTE of South Portland, LEMKE of Westbrook, VIGUE of Winslow, Senator: LAWRENCE of York.

Be it enacted by the People of the State of Maine as follows: 2 Sec. 1. 36 MRSA §3204-A, sub-§§6 and 7, as enacted by PL 1995, c. 271, §7, are amended to read: 4 6. Special fuel sold to a person for the 6 Generation. generation of power for resale or manufacturing; and 8 7. Retail sale. Kerosene delivered into a separate tank for retail sale, in which case the excise tax must be remitted by 10 licensed users pursuant to section 3207, rather than by the supplier _ ; and 12 Sec. 2. 36 MRSA §3204-A, sub-§8 is enacted to read: 148. Carriers transporting students. Special fuel sold to 16private carriers under contract with a municipality or a school administrative unit to be used to provide transportation to 18 students. 20 **SUMMARY** 22 24 This bill provides an exemption from special fuel tax for private carriers under contract with a municipality or a school administrative unit providing transportation for students. 26