

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

13
R.D.

L.D. 2568

DATE: 3-21-00

(Filing No. H-901)

MAJORITY
APPROPRIATIONS AND FINANCIAL AFFAIRS
TRANSPORTATION

Reproduced and distributed under the direction of the Clerk of the House.

STATE OF MAINE
HOUSE OF REPRESENTATIVES
119TH LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1832, L.D. 2568, Bill, "An Act to Provide Temporary Relief from the Excise Tax on Diesel Fuel"

Amend the bill by striking out the title and substituting the following:

'Resolve, to Provide Temporary Relief from the Excise Tax on Diesel Fuel'

Further amend the bill in the first indented paragraph after the title in the first line (page 1, line 1 in L.D.) by inserting after the following: "Acts" the following: 'and resolves'

Further amend the bill in the 7th indented paragraph after the title in the last line (page 1, line 35 in L.D.) by inserting after the following: "therefore," the following: 'be it'

Further amend the bill by striking out everything after the 7th indented paragraph and before the summary and inserting in its place the following:

'Sec. 1. Definitions. Resolved: That as used in this resolve, unless the context otherwise indicates, the following terms have the following meanings.

1. "Distillates" means all combustible gases and liquids used in an internal combustion engine, except low-energy fuel and the fuel subject to the tax imposed by the Maine Revised Statutes, Title 36, chapter 451.

2. "Excise tax" means the excise tax imposed on distillates pursuant to the Maine Revised Statutes, Title 36, section 3203.

COMMITTEE AMENDMENT

100

COMMITTEE AMENDMENT "A" to H.P. 1832, L.D. 2568

3. "Qualified purchase" means a purchase of distillates made at retail in the State during the period beginning February 1, 2000 and ending March 15, 2000 that are used over the highways in this State. The purchase is subject to the excise tax and is not eligible for other refunds pursuant to the Maine Revised Statutes, Title 36, chapter 459; and be it further

Sec. 2. Rebate for certain fuel purchases. Resolved: That any person having made qualified purchases may file an application for a rebate equal to 23¢ times the number of gallons in the qualified purchase. The applicant shall present a claim to the State Tax Assessor in such form and with such information as the State Tax Assessor may prescribe accompanied by original invoices showing those qualified purchases. Applications for refunds must be filed with the State Tax Assessor by September 15, 2000; and be it further

Sec. 3. Appropriation. Resolved: That the following funds are appropriated from the General Fund to carry out the purposes of this resolve.

1999-00

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Miscellaneous Acts and Resolves

All Other \$3,615,000

Provides funds for rebates of 23¢ per gallon for qualifying distillate purchases made during the period from February 1, 2000 to March 15, 2000. Amounts appropriated may not lapse but must be carried forward until June 30, 2001 to be used for the same purposes.

Emergency clause. In view of the emergency cited in the preamble, this resolve takes effect when approved.'

Further amend the bill by inserting at the end before the summary the following:

FISCAL NOTE

1999-00

APPROPRIATIONS/ALLOCATIONS

COMMITTEE AMENDMENT

2 General Fund \$3,615,000

4 This resolve provides a General Fund appropriation of
6 \$3,615,000 in fiscal year 1999-00 for the estimated amount of
8 rebates for qualifying diesel fuel purchases. Amounts not used
 in fiscal year 1999-00 carry forward until June 30, 2001.

10 The Bureau of Revenue Services will incur some minor
12 additional costs to administer this rebate program. These costs
 can be absorbed within the bureau's existing budgeted resources.'

14 **SUMMARY**

16 This amendment changes the bill to a resolve. It
18 establishes a rebate for qualifying diesel fuel purchases made in
20 this State during the period from February 1, 2000 to March 15,
 2000. The rebate is equal to the 23¢-per-gallon excise tax on
 diesel fuel.

22 It also adds an appropriation section and a fiscal note to
 the resolve.

COMMITTEE AMENDMENT