

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 134

S.P. 36

In Senate, January 16, 2001

**An Act to Amend the Laws Governing the Reporting Provisions
Regarding Gasoline Consumption by Recreational Vehicles.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator KILKELLY of Lincoln.
Cosponsored by Representative BULL of Freeport and
Senator NUTTING of Androscoggin.

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

2

3 **Sec. 1. 36 MRSA §2903-A**, as amended by PL 1999, c. 127, Pt.
4 A, §50, is further amended to read:

6 **§2903-A. Finding of fact**

8 The Legislature makes a finding of fact that the percentage
9 relationship of "gasoline tax" paid by that segment of the
10 nonhighway gasoline user, the motorboat user, is not less than
11 2.00% of the total "gasoline tax" revenue. Based on this
12 legislative finding of fact, there is set aside 2.00% of the
13 total excise tax, not to exceed \$2,000,000, on internal
14 combustion engine fuel sold or used within the State, but not
15 including internal combustion engine fuel sold for use in the
16 propulsion of aircraft. From this 2.00% allocation is deducted
17 the refunds paid out under section 2908 to purchasers and users
18 of internal combustion engine fuel for commercial motorboats; 20%
19 of the balance of 2.00% after paying out such refunds must be
20 paid to the Treasurer of State to be made available to the
21 Commissioner of Marine Resources for the purpose of conducting
22 research, development and propagation activities by the
23 department, and it is the responsibility of the Commissioner of
24 Marine Resources to select activities and projects that will be
25 most beneficial to the commercial fisheries of the State as well
26 as the development of sports fisheries activities in the State;
27 the remaining 80% of the balance of 2.00% after paying out such
28 refunds must be credited to the Boating Facilities Fund,
29 established under Title 12, section 1896, within the Maine State
30 Bureau of Parks and Lands. The State Tax Assessor shall certify
31 to the State Controller, on or before the 15th day of each month,
32 the amounts to be credited under the previous sentence, as of the
33 close of the State Controller's records for the previous month.
34 When refunds paid to purchasers and users of internal combustion
35 engine fuel for commercial motorboats in any month exceed 2.00%
36 of gasoline tax revenues for that month, such excess must be
37 carried forward in computing amounts to be credited to the
38 Department of Marine Resources and to the Boating Facilities Fund
39 under this section for the succeeding month or months. Funds
40 credited to the Department of Marine Resources must be allocated
41 by the joint standing committee of the Legislature having
42 jurisdiction over appropriations and financial affairs. The
43 ~~Bureau of Parks and Lands, the Department of Marine Resources,~~
44 ~~the Department of Inland Fisheries and Wildlife and the~~
45 ~~Department of Transportation shall devise and agree to a system~~
46 ~~for determining the percentage of the gasoline tax and special~~
47 ~~fuels tax that results from fuel purchases for boating uses and~~
48 ~~whether those uses are for pleasure or commerce and for salt or~~
49 ~~freshwater boating. The Bureau of Parks and Lands shall ensure~~
50 ~~that proper records are kept to provide input for this system.~~

2 Beginning--February--1,--1991,--and--every--3--years--thereafter--on
3 February--1st,--the--Bureau--of--Parks--and--Lands--shall--issue--to--the
4 joint--standing--committee--of--the--Legislature--having--jurisdiction
5 over--taxation--matters--a--report--based--on--an--analysis--of--data
6 according--to--this--section,--The--Boating--Facilities--Fund--must--be
7 used--to--fund--the--costs--of--this--activity,

8 **Sec. 2. 36 MRSA §2903-D** is enacted to read:

10 **§2903-D. Reporting provisions regarding gasoline consumption**
11 **by recreational vehicles**

12 The Commissioner of Inland Fisheries and Wildlife, the
13 Commissioner of Conservation and the Commissioner of Marine
14 Resources shall jointly develop a system for determining the
15 percentage of the gasoline tax and special fuels tax that results
16 from gasoline purchases for boats, snowmobiles and all-terrain
17 vehicles according to findings of fact in sections 2903-A, 2903-B
18 and 2903-C. Beginning February 1, 2002, and for every 3 years
19 thereafter on February 1st, the commissioners shall submit a
20 report based on an analysis of data according to this section to
21 the joint standing committees of the Legislature having
22 jurisdiction over taxation, inland fisheries and wildlife and
23 marine resources.
24

26 **SUMMARY**

28 This bill requires that the Commissioner of Inland Fisheries
29 and Wildlife, the Commissioner of Conservation and the
30 Commissioner of Marine Resources report every 3 years beginning
31 February 1, 2002 to the joint standing committees of the
32 Legislature having jurisdiction over taxation, inland fisheries
33 and wildlife and marine resources matters on the amount of
34 gasoline consumed by motorboats, snowmobiles and all-terrain
35 vehicles.
36