

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 1196

S.P. 358

In Senate, February 28, 2001

**An Act to Promote Equitable Distribution of Motorboat Gas Tax  
Revenues to the Department of Marine Resources and the Boating  
Facility Fund.**

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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.

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

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

**§2903-A. Finding of fact**

The Legislature makes a finding of fact that the percentage relationship of "gasoline tax" paid by that segment of the nonhighway gasoline user, the motorboat user, is not less than 2.00% of the total "gasoline tax" revenue. Based on this legislative finding of fact, there is set aside 2.00% of the total excise tax, ~~not to exceed \$2,000,000,~~ on internal combustion engine fuel sold or used within the State, but not including internal combustion engine fuel sold for use in the propulsion of aircraft. From this 2.00% allocation is deducted the refunds paid out under section 2908 to purchasers and users of internal combustion engine fuel for commercial motorboats; 20% of the balance of 2.00% after paying out such refunds must be paid to the Treasurer of State to be made available to the Commissioner of Marine Resources for the purpose of conducting research, development and propagation activities by the department, and it is the responsibility of the Commissioner of Marine Resources to select activities and projects that will be most beneficial to the commercial fisheries of the State as well as the development of sports fisheries activities in the State; the remaining 80% of the balance of 2.00% after paying out such refunds must be credited to the Boating Facilities Fund, established under Title 12, section 1896, within the Maine State Bureau of Parks and Lands. The State Tax Assessor shall certify to the State Controller, on or before the 15th day of each month, the amounts to be credited under the previous sentence, as of the close of the State Controller's records for the previous month. When refunds paid to purchasers and users of internal combustion engine fuel for commercial motorboats in any month exceed 2.00% of gasoline tax revenues for that month, such excess must be carried forward in computing amounts to be credited to the Department of Marine Resources and to the Boating Facilities Fund under this section for the succeeding month or months. Funds credited to the Department of Marine Resources must be allocated by the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs. The Bureau of Parks and Lands, the Department of Marine Resources, the Department of Inland Fisheries and Wildlife and the Department of Transportation shall devise and agree to a system for determining the percentage of the gasoline tax and special fuels tax that results from fuel purchases for boating uses and whether those uses are for pleasure or commerce and for salt or freshwater boating. The Bureau of Parks and Lands shall ensure 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  
**SUMMARY**

10  
11 Currently, there is a statutory cap of \$2,000,000 on the 2%  
12 of revenue generated by the sales tax on gasoline sold to  
13 motorboat users that is dedicated to the Department of Marine  
14 Resources for research and development and to the Bureau of Parks  
15 and Lands Boating Facilities Fund. This bill removes that cap  
16 and will allow the full 2% of the total "gasoline tax" revenue  
paid by motorboat users to go to these dedicated funding sources.