

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 785

S.P. 264

In Senate, February 20, 2003

An Act To Provide that Gas Purchased for Use in a Generator Be Taxed for Commercial Use

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 BENNETT of Oxford.

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

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Sec. 1. 36 MRSA §2908, first ¶, as repealed and replaced by PL
4 1987, c. 402, Pt. A, §183, is amended to read:

6 Any person, association of persons, firm or corporation who
7 ~~shall buy~~ buys and use uses any internal combustion engine fuel
8 as defined in this chapter for the purpose of operating or
9 propelling commercial motor boats, tractors used for agricultural
10 purposes not operating on public ways, or for registered vehicles
11 operating off the highways of this State, or vehicles owned or
12 operated by railroad companies while operating on rails or
13 tracks, or in stationary engines, or generators, or in the
14 mechanical or industrial arts, or for any other commercial use
15 except in nonrailroad motor vehicles operated or intended to be
16 operated upon any of the public highways of this State, or
17 turnpikes operated and maintained by the Maine Turnpike
18 Authority, or except as provided in section 2910, in the
19 operation of aircraft, and any person, association of persons,
20 firm or corporation who ~~shall have~~ paid any tax on internal
21 combustion engine fuel levied or directed to be paid as provided
22 by this chapter, either directly by the collection of the tax by
23 the vendor from the consumer, or indirectly by adding the amount
24 of that tax to the price of that fuel and paid by that consumer,
25 ~~shall must~~ be reimbursed and repaid the amount of the tax paid by
26 him that person, association of persons, firm or corporation less
27 1¢ per gallon upon presenting to the State Tax Assessor a sworn
28 statement accompanied by the original invoices or other evidence
29 as the State Tax Assessor may require showing those purchases,
30 which statement ~~shall must~~ show the total amount of the fuel so
31 purchased and used by that consumer other than in nonrailroad
32 motor vehicles operated or intended to be operated upon any of
33 the public highways of the State and in the operation of
34 aircraft. Applications for refunds ~~shall must~~ be filed with the
35 State Tax Assessor within 15 months from the date of purchase.

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SUMMARY

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This bill adds generators to the list of nonhighway
41 machinery using internal combustion engine fuel that qualifies
42 for a refund on the excise tax paid on the fuel.