

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 614

H.P. 447

House of Representatives, February 8, 2005

An Act To Eliminate the Rebate Process for Refunding the State Gas Tax

Reference to the Committee on Transportation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative COLLINS of Wells.
Cosponsored by Senator PERRY of Penobscot and
Representatives: BIERMAN of Sorrento, CLARK of Millinocket, CLOUGH of Scarborough,
HUTTON of Bowdoinham, McKENNEY of Cumberland, SEAVEY of Kennebunkport.

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

4 **Sec. 1. 36 MRSA §2910-B** is enacted to read:

6 **§2910-B. Exemption for political subdivisions**

8 Notwithstanding section 2910-A, a political subdivision of
10 the State that buys and uses any internal combustion engine fuel
12 is exempt from the excise tax imposed pursuant to this chapter.
14 The assessor shall adopt rules regarding the proof required of an
operator of a political subdivision vehicle to obtain the
exemption provided in this section. Rules adopted under this
section are routine technical rules pursuant to Title 5, chapter
375, subchapter 2-A.

16 **SUMMARY**

18 **18**
20 Current law allows a political subdivision of the State to
22 apply to the State Tax Assessor for a reimbursement of the tax
paid on fuel bought and used in the political subdivision's
vehicles.

24 This bill exempts from the state motor fuel tax fuel bought
and used in a political subdivision's vehicles.