

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 650

S.P. 205

In Senate, February 8, 2005

An Act To Protect Maine's Groundfishing Industry

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator STRIMLING of Cumberland.
Cosponsored by Representative MARLEY of Portland and
Senator: DAMON of Hancock.

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

Sec. 1. 36 MRSA §2908, first ¶, as repealed and replaced by PL 1987, c. 402, Pt.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

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

SUMMARY

This bill clarifies that a person who pays for fuel used in commercial groundfishing is eligible for a refund of the state taxes paid on that fuel, less the administrative fee of 1¢ per gallon.