

MAINE STATE LEGISLATURE

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TAXATION

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**STATE OF MAINE
SENATE
123RD LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 455, L.D. 1307, Bill, "An Act To Reduce Duplication of Paperwork for Fuel Distributors"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

Sec. 1. 36 MRSA §2903, sub-§3, as enacted by PL 1997, c. 738, §4, is amended to read:

3. Legal incidence of tax. Internal combustion engine fuel may be taxed only once under this section. The tax imposed by this section is declared to be a levy and assessment on the ultimate consumer, and other persons levied and assessed pursuant to this chapter are agents of the State for the collection of the tax. The distributor that first receives the fuel in this State is primarily responsible for paying the tax except when the fuel is sold and delivered to a licensed exporter wholly for exportation from the State or to another licensed distributor in the State, in which case the purchasing distributor is primarily responsible for paying the tax.

Sec. 2. 36 MRSA §2904, as amended by PL 1987, c. 772, §29, is further amended to read:

§2904. Distributors' certificates

Every distributor of internal combustion engine fuel in the State, except distributors described in section 2904-A or 2907, shall file an application for a certificate with the State Tax Assessor on forms prescribed and furnished by ~~him, which shall contain the State Tax Assessor that contains~~ the name under which the distributor is transacting business within the State, the place or places of business, and location of distributing stations, and agencies of the distributor, the names and addresses of the several persons constituting the firm or partnership, and, if a corporation, its corporate name and the names and addresses of its principal officers and agents within the State. ~~No such~~ Such a distributor may not sell or distribute any such internal combustion engine fuel until the certificate is furnished by the State Tax Assessor and displayed as required by this

COMMITTEE AMENDMENT

R. 013

1 section. One copy of each certificate, certified by the State Tax Assessor, ~~shall~~ must be
 2 displayed in each place of business of the distributor. The State Tax Assessor, having
 3 reasonable cause to believe that the distributor has ceased to do business or that ~~he~~ the
 4 distributor has violated any of the provisions of this chapter or of the rules made under
 5 this chapter, may on reasonable notice to the distributor suspend the distributor's
 6 certificate until satisfied to the contrary. In such a case, the distributor ~~shall~~ may not act
 7 as a distributor until ~~his~~ the distributor's certificate is restored by the State Tax Assessor
 8 either of ~~his~~ the State Tax Assessor's own initiative or at the request of the distributor and
 9 upon the State Tax Assessor ~~Assessor's~~ Assessor's being satisfied that cause for suspension no
 10 longer exists or upon order of court. In case of such a suspension, all certificates ~~shall~~
 11 must at once be surrendered to the State Tax Assessor upon ~~his~~ request. Notices ~~shall be~~
 12 are sufficient if sent by mail, and addressed to the distributor at the address designated in
 13 the certificate, and appeals may be taken in the same manner as provided in section 151.
 14 This section ~~shall apply~~ applies to importers and to exporters.

15 **Sec. 3. 36 MRSA §2904-A** is enacted to read:

16 **§2904-A. Registered distributor**

17 A distributor that makes sales of taxable internal combustion engine fuel only to retail
 18 dealers or directly into the fuel tanks of motor vehicles shall register with the State Tax
 19 Assessor on forms prescribed and supplied by the assessor. A copy of the registration
 20 certificate must be displayed in each place of business of that distributor.

21 **SUMMARY**

22 This amendment replaces the bill and permits motor vehicle fuel distributors that
 23 distribute only to retail dealers or directly into the fuel tanks of motor vehicles to register
 24 with the State Tax Assessor and file tax forms in a less burdensome manner.