

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 1307

S.P. 455

March 12, 2007

### An Act To Reduce Duplication of Paperwork for Fuel Distributors

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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 DIAMOND of Cumberland.  
Cosponsored by Representative: ROBINSON of Raymond.

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

2 **Sec. 1. 36 MRSA §2906, sub-§6** is enacted to read:

3 **6. Retail dealers.** A retail dealer who receives a distributor certificate under section  
4 2904 and only distributes and sells internal combustion engine fuel within the State may  
5 elect to be treated as a retail dealer or a distributor under this section. If a retail dealer  
6 under this section elects to be treated as a retail dealer, the retail dealer must pay the  
7 gasoline tax upon payment of the internal combustion engine fuel purchased by the retail  
8 dealer and is exempt from the provisions of subsections 1 and 2.

9

#### SUMMARY

10 This bill exempts a retail dealer of gasoline who also holds a distributor certificate  
11 from the reporting provisions of the gasoline tax laws if the retail dealer elects to be  
12 treated as a retail dealer instead of a distributor, in which case the retail dealer is required  
13 to pay the gasoline tax upon payment of the gasoline purchased by the retail dealer.