

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 1570

H.P. 1095

House of Representatives, March 20, 2007

### An Act To Support Commercial Groundfishing

(EMERGENCY)

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative RECTOR of Thomaston.  
Cosponsored by Senator DAMON of Hancock and  
Representatives: ADAMS of Portland, Speaker CUMMINGS of Portland, EMERY of Cutler,  
MacDONALD of Boothbay, PERCY of Phippsburg, PERRY of Calais, Senators: President  
EDMONDS of Cumberland, SAVAGE of Knox.

1 **Emergency preamble.** Whereas, acts and resolves of the Legislature do not  
2 become effective until 90 days after adjournment unless enacted as emergencies; and

3 **Whereas,** the commercial groundfishing industry in Maine is in dire economic  
4 circumstances; and

5 **Whereas,** sales taxes on diesel fuel significantly curtail a commercial groundfishing  
6 operation's ability to remain profitable and economically viable; and

7 **Whereas,** neighboring states provide sales tax exemptions to commercial fishing  
8 operations, providing incentives for them to base their operations at ports outside Maine;  
9 and

10 **Whereas,** in the judgment of the Legislature, these facts create an emergency within  
11 the meaning of the Constitution of Maine and require the following legislation as  
12 immediately necessary for the preservation of the public peace, health and safety; now,  
13 therefore,

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

15 **Sec. 1. 36 MRSA §1752, sub-§1-H** is enacted to read:

16 **1-H. Commercial groundfishing boat.** "Commercial groundfishing boat" means a  
17 boat that is federally permitted to harvest northeast multispecies operated by a person  
18 who holds a commercial fishing license issued by the State and used for harvesting  
19 northeast multispecies. As used in this subsection, "northeast multispecies" has the same  
20 meaning as in 50 Code of Federal Regulations, Section 648.2 (2006).

21 **Sec. 2. 36 MRSA §1760, sub-§8, ¶D** is enacted to read:

22 D. Diesel internal combustion engine fuel bought and used for the purpose of  
23 operating or propelling a commercial groundfishing boat.

24 **Emergency clause.** In view of the emergency cited in the preamble, this  
25 legislation takes effect when approved.

## 26 SUMMARY

27 This bill exempts diesel fuel used for the purpose of operating or propelling a  
28 commercial groundfishing boat from the sales tax. "Commercial groundfishing boat" is  
29 defined as a boat that is licensed to harvest and is used for harvesting northeast  
30 multispecies fish.