

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## SECOND REGULAR SESSION-2008

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Legislative Document

No. 1947

H.P. 1383

House of Representatives, December 18, 2007

### **An Act To Clarify the Waste Motor Oil Disposal Site Remediation Program**

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Clerk of the House on December 17, 2007. Referred to the Committee on Natural Resources pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative KOFFMAN of Bar Harbor.  
Cosponsored by Senator MARTIN of Aroostook.

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

2 **Sec. 1. 10 MRSA §1020, sub-§1**, as enacted by PL 2007, c. 464, §6, is amended  
3 to read:

4 **1. Definitions.** As used in this subchapter, unless the context otherwise indicates,  
5 the following terms have the following meanings.

6 A. "Eligible person" means a person that is eligible, pursuant to section 1020-A, to  
7 have that person's share of response costs paid from the proceeds of revenue  
8 obligation securities issued pursuant to this subchapter.

9 B. "Fleet" means 3 or more vehicles registered to the same person.

10 C. "Fund" means the Waste Motor Oil Revenue Fund established under subsection 2  
11 to be deposited with and administered by the authority.

12 D. "Motor vehicle" has the same meaning as in Title 29-A, section 101, subsection  
13 42. "Motor vehicle" includes construction equipment and logging equipment  
14 registered for road use.

15 E. "Motor vehicle oil change" means the changing of any lubricating oil classified  
16 for use in an internal combustion engine, transmission, gearbox, differential or  
17 hydraulics in a motor vehicle. "Motor vehicle oil change" includes the changing of  
18 engine oil, transmission fluid, hydraulic fluid, gearbox oil, and differential fluid.  
19 "Motor vehicle oil change" does not include the changing of brake fluid.

20 **Sec. 2. 10 MRSA §1020, sub-§6**, as enacted by PL 2007, c. 464, §6, is amended  
21 to read:

22 **6. Premium.** In addition to any other tax or charge imposed under state or federal  
23 law, a premium is imposed on all motor vehicle oil changes sold in the State at retail in  
24 the amount of \$1 per oil change on a vehicle with a gross vehicle weight of under 10,000  
25 pounds, \$2 on a vehicle with a gross vehicle weight of 10,000 pounds to 25,999 pounds  
26 and \$3 on a vehicle with a gross vehicle weight of 26,000 pounds or more. Any person  
27 that owns a fleet of vehicles and performs oil changes on those vehicles shall pay a  
28 premium of \$1 for each oil change performed on each vehicle in the fleet with a gross  
29 vehicle weight of under 10,000 pounds, \$2 for each vehicle with a gross vehicle weight of  
30 10,000 pounds to 25,999 pounds and \$3 for each vehicle with a gross vehicle weight of  
31 26,000 pounds or more. If a motor vehicle oil change consists of the changing of  
32 multiple fluids, the premium is imposed on each type of fluid change. A premium is  
33 collected on all motor vehicle oil changes regardless of the ultimate disposition or use of  
34 the oil. An organization that is exempt from sales tax pursuant to Title 36, section 1760 is  
35 not exempt from the premium imposed pursuant to this section. All premiums must be  
36 paid monthly to the State Tax Assessor. By the 20th day of each month, the State Tax  
37 Assessor shall notify the State Controller and the Treasurer of State of the amount of  
38 revenue attributable to the premium collected under this subsection in the previous  
39 month. When notified by the State Tax Assessor, the State Controller shall transfer that  
40 amount to the fund.

1 **SUMMARY**

2 This bill amends the law to clarify the application of the waste motor oil disposal site  
3 remediation program.

4 1. It specifies that the premium is imposed on motor vehicle oil changes on  
5 construction equipment and logging equipment that are registered for road use.

6 2. It specifies that the premium applies to the changing of engine oil, transmission  
7 fluid, hydraulic fluid, gearbox oil and differential fluid and does not apply to the changing  
8 of brake fluid.

9 3. It specifies that if a motor vehicle oil change consists of the changing of multiple  
10 fluids, the premium is imposed on each type of fluid change.

11 4. It specifies that a premium is collected on all motor vehicle oil changes regardless  
12 of the ultimate disposition or use of the oil.

13 5. It specifies that an organization that is exempt from sales tax pursuant to the  
14 Maine Revised Statutes, Title 36, section 1760 is not exempt from the waste oil  
15 remediation premium.