

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 1045

H.P. 720

House of Representatives, March 17, 2009

An Act Regarding the Purchase of Fuel for Off-road Use

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative CRAY of Palmyra.
Cosponsored by Senator SHERMAN of Aroostook and
Representatives: EDGECOMB of Caribou, GIFFORD of Lincoln, PERCY of Phippsburg,
PIEH of Bremen, PIOTTI of Unity, PRATT of Eddington, Senators: DAMON of Hancock,
NUTTING of Androscoggin.

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

2 Sec. 1. 36 MRSA §3218-B is enacted to read:

3 **§3218-B. Optional certificate of exemption**

4 As an alternative to the refund authorized under section 3218, a person who
5 purchases eligible fuel may apply for an exemption certificate under this section.

6 **1. Definitions.** As used in this section, unless the context otherwise indicates, the
7 following terms have the following meanings.

8 A. "Covered year" means the 12-month period for which a certificate is issued under
9 this section. The assessor is authorized to determine the covered year.

10 B. "Eligible fuel" means special fuel that is eligible for a refund under section 3218.

11 **2. Certificate.** A person who purchases eligible fuel may apply to the assessor for
12 an annual certificate providing for an exemption from the special fuel tax under this
13 chapter for eligible fuel. The applicant shall state the estimated number of gallons of
14 eligible fuel that the applicant anticipates purchasing during the covered year and include
15 payment with the application of a fee in the amount of 1¢ per gallon estimated. If the
16 certificate is not granted, the fee must be returned to the applicant.

17 **3. Renewal.** A certificate granted under subsection 2 is renewable annually.

18 **4. Seller requirement.** A seller of fuel from whom special fuel has been purchased
19 for which an exemption has been granted shall maintain a copy of the exemption
20 certificate in the seller's records and a statement from the purchaser that the fuel is being
21 purchased for off-road commercial use.

22 **SUMMARY**

23 This bill permits a purchaser of motor fuel for off-road use to obtain an exemption
24 certificate and pay a fee of 1¢ per gallon estimated to be purchased to compensate for
25 revenue currently retained by the State.