

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 1202

H.P. 893

House of Representatives, March 21, 2011

**An Act To Equalize the Premiums Imposed on the Sale of Motor
Vehicle Oil**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative HARVELL of Farmington.

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

2 **Sec. 1. 10 MRSA §1020, sub-§1, ¶A-1**, as enacted by PL 2007, c. 618, §2, is
3 repealed.

4 **Sec. 2. 10 MRSA §1020, sub-§1, ¶A-2**, as enacted by PL 2007, c. 618, §3, is
5 amended to read:

6 A-2. "Diesel engine ~~bulk~~ motor vehicle oil" means diesel engine ~~bulk~~ motor vehicle
7 oil meeting the performance requirements of American Petroleum Institute CJ-4
8 standards and all preceding specifications under those standards, inclusive of all
9 viscosity grades.

10 **Sec. 3. 10 MRSA §1020, sub-§1, ¶C-1**, as enacted by PL 2007, c. 618, §5, is
11 amended to read:

12 C-1. "Gasoline engine ~~bulk~~ motor vehicle oil" means gasoline engine ~~bulk~~ motor
13 vehicle oil meeting the performance requirements of American Petroleum Institute
14 SM and International Lubricant Standardization and Approval Committee GF-4
15 standards and all preceding specifications under those standards, inclusive of all
16 viscosity grades.

17 **Sec. 4. 10 MRSA §1020, sub-§1, ¶H**, as enacted by PL 2007, c. 618, §9, is
18 repealed.

19 **Sec. 5. 10 MRSA §1020, sub-§6-A**, as amended by PL 2009, c. 213, Pt. KKK,
20 §2, is further amended to read:

21 **6-A. Premium.** In addition to any other tax or charge imposed under state or federal
22 law, a premium is imposed on ~~bulk~~ motor vehicle oil ~~and prepackaged motor vehicle oil~~
23 sold or distributed in the State as provided in this subsection. A motor vehicle oil dealer
24 that makes the first sale or distribution of ~~bulk~~ motor vehicle oil ~~or prepackaged motor~~
25 ~~vehicle oil~~ in the State shall pay the premium. Gasoline engine ~~bulk~~ motor vehicle oils
26 are subject to a premium of ~~\$1.10~~ 35¢ per gallon. Diesel engine ~~bulk~~ motor vehicle oils
27 are subject to a premium of 35¢ per gallon. ~~Prepackaged motor vehicle oils are subject to~~
28 ~~a premium of 35¢ per gallon.~~ All premiums must be paid to the State Tax Assessor and
29 are subject to the administrative provisions of Title 36, Parts 1 and 3, as though they were
30 a sales tax liability. By the 20th day of each month, the State Tax Assessor shall notify
31 the State Controller and the Treasurer of State of the amount of revenue attributable to the
32 premium collected under this subsection in the previous month. When notified by the
33 State Tax Assessor, the State Controller shall transfer that amount to the fund. ~~The~~
34 ~~premium imposed on prepackaged motor vehicle oil takes effect October 1, 2009.~~

35 **Sec. 6. 36 MRSA §112, sub-§8, ¶D**, as amended by PL 2009, c. 496, §2, is
36 further amended to read:

37 D. Administration of the premium imposed on ~~bulk~~ motor vehicle oil ~~and~~
38 ~~prepackaged motor vehicle oil~~ under Title 10, section 1020.

1 This bill equalizes the premiums for all motor vehicle oils at 35¢ per gallon, effective
2 October 1, 2011.