

# MAINE STATE LEGISLATURE

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Date: 3/13/12

L.D. 1752  
(Filing No. H-767)

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
125TH LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 1293, L.D. 1752, Bill, "An Act Concerning Technical Changes to the Tax Laws"

Amend the bill by inserting after the enacting clause and before section 1 the following:

**Sec. 1. 10 MRSA §1020-C, sub-§1, ¶¶A and B**, as enacted by PL 2011, c. 211, §14, are amended to read:

A. "Eligible dealer" means a motor vehicle oil dealer that has ~~reported and paid~~ reported and paid ~~sold or distributed motor vehicle oil outside the State on which~~ the motor vehicle oil premium was imposed under ~~by~~ section 1020, subsection 6-A ~~on motor vehicle oil sales or distributions.~~

B. "Eligible premium" means a premium that has been reported and paid by ~~an eligible~~ a motor vehicle oil dealer to the State Tax Assessor on motor vehicle oil that was subsequently sold or distributed by ~~that~~ an eligible dealer outside the State during the relevant reimbursement period.

**Sec. 2. 10 MRSA §1020-C, sub-§2**, as enacted by PL 2011, c. 211, §14, is amended to read:

**2. Annual application for reimbursement.** An eligible dealer shall submit a claim for reimbursement of eligible premiums on motor vehicle oil sold by that dealer outside the State on a form prescribed by the State Tax Assessor no later than March 31st annually. An application filed in 2011 or 2012 may include a reimbursement request for eligible premiums paid from October 1, 2009 to December 31, 2011. Reimbursement claims submitted beginning in 2013 may be made only for eligible premiums paid in the immediately preceding calendar year. All applications for reimbursement must be made under penalties of perjury. For purposes of this subsection, an application for reimbursement is considered a return, as defined in Title 36, section 111, subsection 4.'

Amend the bill in section 34 by striking out all of the first sentence (page 12, lines 43 and 44 and page 13, line 1 in L.D.) and inserting the following: 'Those sections of this Act that amend the Maine Revised Statutes, Title 10, section 1020-C apply retroactively

**COMMITTEE AMENDMENT**

7. 4. 3.

1 to June 3, 2011. That section of this Act that repeals and replaces Title 36, section 2531  
2 applies retroactively to taxes on all premiums received on or after July 1, 2011.'

3 Amend the bill by relettering or renumbering any nonconsecutive Part letter or  
4 section number to read consecutively.

5 **SUMMARY**

6 This amendment clarifies the application of the motor vehicle oil premium  
7 reimbursement to include exports by a distributor purchasing motor vehicle oil from  
8 another distributor who remitted the premium to the State. The amendment makes the  
9 section of the Act clarifying the application of the motor vehicle oil premium  
10 reimbursement retroactive to apply to taxes on premiums received on or after July 1,  
11 2011 to coincide with the first reimbursement requests filed by distributors.