

# MAINE STATE LEGISLATURE

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L.D. 631

(Filing No. S-20)

**TAXATION**

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**STATE OF MAINE  
SENATE  
126TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 221, L.D. 631, Bill, "An Act To Change the Taxes on Fuel Purchased for Use Other Than on the Highways"

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

'Sec. 1. 36 MRSA §1760, sub-§8, as amended by PL 2011, c. 548, §16, is further amended to read:

- 8. Certain motor fuels.** Sales of:
  - A. Motor fuels upon which a tax at the maximum rate for highway use pursuant to Part 5 or a comparable tax of another state or a province of Canada has been paid, except as provided by paragraph E; or
  - B. Internal combustion engine fuel, as defined in section 2902, bought and used for the purpose of propelling jet engine aircraft; or
  - E. Internal combustion engine fuel or special fuel for which a person has received a refund under section 2908 or 3218.'

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

**SUMMARY**

This amendment, which is the minority report, clarifies that a tax on sales, storage or use may not be collected upon or in connection with internal combustion engine fuel or special fuel for which a person has received a refund under the Maine Revised Statutes, Title 36, section 2908 or 3218.

**FISCAL NOTE REQUIRED**

(See attached)

**COMMITTEE AMENDMENT**



# 126th MAINE LEGISLATURE

LD 631

LR 414(02)

## An Act To Change the Taxes on Fuel Purchased for Use Other Than on the Highways

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-20)  
Committee: Taxation  
Fiscal Note Required: Yes

### Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
<b>Net Cost (Savings)</b>				
General Fund	\$1,291,977	\$1,519,973	\$1,519,973	\$1,519,973
Highway Fund	(\$285,802)	(\$336,237)	(\$336,237)	(\$336,237)
<b>Revenue</b>				
General Fund	(\$1,291,977)	(\$1,519,973)	(\$1,519,973)	(\$1,519,973)
Highway Fund	\$285,802	\$336,237	\$336,237	\$336,237
Other Special Revenue Funds	(\$44,425)	(\$52,265)	(\$52,265)	(\$52,265)

#### Fiscal Detail and Notes

Changing the taxes assessed on fuel purchased for use other than for vehicles used on the highways of the State from 1 cent per gallon plus a use tax of 5% to 5 cents a gallon with no use tax will reduce General Fund revenue by \$1,291,977 in fiscal year 2013-14 and \$ 1,519,973 in fiscal year 2014-15.

The bill will also increase Highway Fund revenue by \$285,802 in fiscal year 2013-14 and \$336,237 in fiscal year 2014-15. It will also increase Other Special Revenue Funds revenue within the Departments of Agriculture, Conservation and Forestry, Inland Fisheries and Wildlife and Marine Resources, as well as the TransCap Trust Fund within the Maine Municipal Bond Bank, for their portions of fuel tax receipts.