

# MAINE STATE LEGISLATURE

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# 127th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2015

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Legislative Document

No. 315

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H.P. 209

House of Representatives, February 10, 2015

**An Act To Provide a Refund of Fuel Taxes to Maine Ambulance  
Companies**

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Reference to the Committee on Taxation suggested and ordered printed.

*Robert B. Hunt*  
ROBERT B. HUNT  
Clerk

Presented by Representative FREDETTE of Newport.  
Cosponsored by Senator WILLETTE of Aroostook and  
Representative: McCABE of Skowhegan.

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

2 **Sec. 1. 36 MRSA §2910-B**, as enacted by PL 2005, c. 457, Pt. AAA, §3, is  
3 amended by adding at the end a new paragraph to read:

4 A company or association that has a contractual agreement with a political  
5 subdivision of this State to provide ambulance services must be reimbursed in the same  
6 manner as is the political subdivision.

7 **Sec. 2. 36 MRSA §2910-C** is enacted to read:

8 **§2910-C. Refund to ambulance services**

9 A company or association located in this State that provides ambulance services to  
10 residents of this State and that has paid a tax as provided by this chapter must be  
11 reimbursed in the amount of the tax paid upon presenting to the State Tax Assessor a  
12 statement accompanied by the original invoices showing the purchases. Applications for  
13 refunds must be filed with the assessor within 12 months from the date of purchase.

14 **SUMMARY**

15 Current law requires an agency or political subdivision of the State that buys and uses  
16 engine fuel to be refunded the tax paid on that fuel; this right to a refund may be assigned  
17 to a person with whom that agency or political subdivision has a contract. This bill  
18 provides a fuel tax exemption to all ambulance service companies and associations in this  
19 State, including those that have a contract with a political subdivision and those that do  
20 not.