

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND ELEVENTH LEGISLATURE

FIRST REGULAR SESSION
December 1, 1982 to June 24, 1983
Chapters 1-452

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH
IN ACCORDANCE WITH MAINE REVISED STATUTES
ANNOTATED, TITLE 3, SECTION 164, SUBSECTION 6.

J.S. McCarthy Co., Inc.
Augusta, Maine
1983

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
FIRST REGULAR SESSION

and

FIRST SPECIAL SESSION

of the

ONE HUNDRED AND ELEVENTH LEGISLATURE

1983

struction, remodeling or enlargement will substantially affect that portion of the building normally accessible to the public.

Facilities subject to this section which are remodeled, enlarged or renovated on or after January 1, 1984, shall meet the requirements of the following 4 parts of the 1981 standards of construction adopted pursuant to Title 25, chapter 331:

- (1) 4.3 accessible route;
- (2) 4.13 doors;
- (3) 4.17 toilet stalls; and
- (4) 4.29.3 tactile warnings on doors to hazardous areas.

6. Effective date. This Act shall become effective January 1, 1984. Prior to January 1, 1984, the Maine Human Rights Commission shall furnish notice and copies of the requirements of accessibility for places of public accommodations and public housing to all municipal code enforcement officers.

Effective January 1, 1984.

CHAPTER 438

H.P. 1177 - L.D. 1571

AN ACT to Make Technical Adjustments
to the Motor Fuel Tax Laws.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the increase in motor fuel taxes took effect on April 1, 1983; and

Whereas, the aviation industry is of vital importance to all of the citizens of the State; and

Whereas, there are certain technical adjustments to the motor fuel tax laws that are necessary; and

Whereas, in the judgment of the Legislature,

these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA §2903, as amended by PL 1983, c. 94, Pt. C, §10 and cc. 95 and 96, is repealed and the following enacted in its place:

§2903. Tax levied; rebates

An excise tax is levied and imposed at the rate of 14¢ per gallon upon internal combustion engine fuel sold or used within this State, including these sales when made to the State or any political subdivision thereof, for any purpose whatsoever, except the internal combustion engine fuel sold or used in such form and under such circumstances as shall preclude the collection of this tax by reason of the laws of the United States, or sold wholly for exportation from the State, or brought into the State in the ordinary standardized equipment fuel tank attached to and forming a part of a motor vehicle and used in the operation of that vehicle within the State, except that no tax may be levied upon internal combustion engine fuel as defined in section 2902 bought or used by any person, association of persons, firm or corporation for the purpose of propelling jet or turbojet engine aircraft, or sold wholly for exportation from the State, or brought into the State in the fuel tanks of an aircraft, or on or after July 1, 1983, sold in bulk to any political subdivision of the State. On the same fuel only one tax shall be paid to the State, for which tax the distributor first receiving the fuel in the State shall be primarily liable to the State, except when that fuel has been sold and delivered to a licensed exporter wholly for exportation from the State, or to another distributor in the State, in which case the purchasing distributor shall be primarily liable to the State for the tax.

Internal combustion fuel, as defined in section 2902, which is held by retailers at the close of March 31, 1983, shall be subject to the 14¢ per gallon tax rate. Retailers, as defined in section 1752, subsection 10, shall be liable for the difference between the 14¢ per gallon tax rate and the 9¢ per gallon tax rate in effect prior to April 1, 1983. Payment shall be made to the State Tax Assessor before May 15, 1983, and it shall be accompanied by the appropriate completed form described by the State Tax Assessor.

Sec. 2. 36 MRSA §2910-A, as enacted by PL 1983, c. 94, Pt. E, §1, is amended to read:

§2910-A. Refund to political subdivisions

Any political subdivision of the State which buys and uses any internal combustion engine fuel as defined in section 2902, on or after July 1, 1983, and which has paid a tax levied as provided by this chapter April 1, 1983, but before July 1, 1983, shall be reimbursed in the amount of 5¢ per gallon for internal combustion engine fuel on which the tax levied as provided by this chapter has been paid; and any political subdivision of the State which buys and uses any internal combustion engine fuel, as defined in section 2902, on or after July 1, 1983, and which has paid a tax levied as provided by this chapter is entitled to a reimbursement of the tax paid. In either case, the tax which may have been levied either directly by the collection of the tax by the vendor from the consumer, or indirectly by adding the amount of the tax to the price of the fuel and paid by the consumer, shall be reimbursed in the amount of the tax paid upon presenting to the State Tax Assessor a statement accompanied by the original invoices showing purchases. Applications for refunds shall be filed with the State Tax Assessor within 12 months from the date of purchase.

Sec. 3. 36 MRSA §2963, 2nd ¶ is enacted to read:

For those accounts in good standing, a monthly refund application on a form prescribed by the State Tax Assessor may be filed at the close of any month to claim credits described in this section. That application shall be processed and approved for payment promptly. Interest shall be paid at the same rate as is computed under section 186, calculated from the date of receipt of the monthly claim for all proper claims not paid within 30 days of receipt of the claim. Nothing in this paragraph may be construed to relieve the applicant from filing quarterly substantiating information as prescribed by this section.

Sec. 4. 36 MRSA §3035, as amended by PL 1981, c. 698, §184, is further amended by adding at the end a new paragraph to read:

Each dealer paying or becoming liable to pay the tax imposed by this section who is not a licensed supplier pursuant to section 3204 is liable for a 14¢ per gallon tax on the fuel, as defined in section 3021, held for resale at the close of September 30, 1983. Payment shall be made to the State Tax Assessor at the same time the use fuel tax return for Sep-

tember 1983 is due and it shall be accompanied by the appropriate completed form prescribed by the State Tax Assessor.

Sec. 5. 36 MRSA §3208-A is enacted to read:

§3208-A. Refund to political subdivisions

Any political subdivision of the State which buys and uses special fuel as defined in section 3201, and which has paid a tax levied as provided by this chapter either directly by the collection of the tax by the vendor from the consumer, or indirectly by adding the amount of the tax to the price of the fuel and paid by the consumer, shall be reimbursed in the amount of the tax paid upon presenting to the State Tax Assessor a statement accompanied by the original invoices showing purchases. Applications for refunds shall be filed with the State Tax Assessor within 12 months from the date of purchase.

Sec. 6. 36 MRSA §3218, 2nd ¶, as enacted by PL 1983, c. 94, Pt. D, §6, is amended to read:

A monthly refund application on a form prescribed by the State Tax Assessor may be filed at the close of any month to claim refunds for the excise tax on internal combustion engine fuel, as defined in this chapter, bought and used in registered vehicles operating off the highways of this State. That application shall be processed and approved for payment promptly. Interest shall be paid at the same rate as is computed under section 186 calculated from the date of receipt of the monthly claim for all proper claims not paid within 30 days of receipt. Nothing in this paragraph may be construed to relieve the applicant from filing quarterly substantiating information as prescribed in section 3209.

Sec. 7. Effective date. Sections 1, 2 and 4 of this Act shall take effect when approved and shall be retroactive to April 1, 1983. Sections 3, 5 and 6 of this Act shall take effect October 1, 1983.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

Effective June 14, 1983.
