

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND THIRTEENTH LEGISLATURE

FIRST SPECIAL SESSION

October 9, 1987 to October 10, 1987

SECOND SPECIAL SESSION

October 21, 1987 to November 20, 1987

and the

SECOND REGULAR SESSION

January 6, 1988 to May 5, 1988

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

Twin City Printery
Lewiston, Maine
1988

PUBLIC LAWS

OF THE

STATE OF MAINE

AS PASSED AT THE
FIRST AND SECOND SPECIAL SESSIONS
and
SECOND REGULAR SESSION
of the
ONE HUNDRED AND THIRTEENTH LEGISLATURE
1987

separately for each political party on paper of a distinctive color: White for the party which cast the greatest number of votes for Governor at the last gubernatorial election; yellow for the 2nd highest; blue for the 3rd highest; and green for the 4th highest. The Secretary of State shall choose a distinctive color for ballots for any other political party.

Effective August 4, 1988.

CHAPTER 798

H.P. 1470 — L.D. 1981

AN ACT to Replace the Sales Tax with an Excise Tax on Jet Fuel Used by Turbine-Powered Aircraft Providing Commercial Air Service in Maine.

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

Sec. 1. 36 MRSA §1760, sub-§8, ¶B, as amended by PL 1983, c. 852, §2, is further amended to read:

B. Internal combustion engine fuel, as defined in section 2902, bought and used for the purpose of propelling jet or turbojet engine aircraft ~~in international flights~~; and

Sec. 2. 36 MRSA §2903, sub-§1, as enacted by PL 1983, c. 852, §4, is amended to read:

1. Excise tax levied. Except as provided in subsection 2, 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 the rate shall be 3.4¢ per gallon 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, not for international flights, and 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, for international flights, 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.

Effective August 4, 1988.

CHAPTER 799

H.P. 1652 — L.D. 2260

AN ACT to Promote Solid Waste Research.

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

Whereas, a critical shortage of landfill space exists; and

Whereas, landspreading represents a viable option for some forms of sludge which are currently landfilled; and

Whereas, certain operational, health and environmental concerns must be resolved to achieve a successful landspreading program; 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. 5 MRSA §12004, sub-§7, ¶A, sub-¶14 is enacted to read:

(14)	Board of Trustees, Sludge and Residuals Utilization Research Foundation	Expenses Only	38 MRSA §1382
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Sec. 2. 38 MRSA c. 13-C is enacted to read:

CHAPTER 13-C

SLUDGE AND RESIDUALS UTILIZATION RESEARCH