

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 1613

H.P. 1190

House of Representatives, March 13, 2001

An Act Concerning Technical Changes to the Tax Laws.

(EMERGENCY)

Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 204.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative BUCK of Yarmouth.

Cosponsored by Representatives: GREEN of Monmouth, MURPHY of Berwick.

2 required by this subsection, each user shall pay to the assessor
the tax imposed by section 3203 upon each gallon reported as a
4 taxable use or as taxable gallons used, which has not been
subjected to the special fuel tax.

6 **3. Exempt users.** Any user of special fuel operating
exclusively within this State and using only special fuel
8 purchased within this State upon which the State has received the
special fuel tax, may be exempted, at the discretion of the
10 assessor, from filing reports under this chapter. Any user of
special fuel requesting exemption from filing reports shall file
12 an affidavit as prescribed by the assessor.

14 **4. Annual returns in certain circumstances.**
Notwithstanding any other provisions of this section, ~~when the~~
16 ~~annual tax liability is expected to be \$100 or less,~~ a user,
~~with the approval of the assessor,~~ may file an annual return with
18 payment on or before January 31st of each year covering the prior
year when the annual tax liability is expected to be \$100 or less
20 or when allowed by the IFTA governing documents.

22 **5. Monthly reports from wholesalers.** Each wholesaler shall
submit on or before the last day of each month on a form
24 prescribed and furnished by the assessor a report stating the
number of gross gallons sold by that wholesaler to each supplier,
26 importer, exporter or any other person that purchased special
fuel from that wholesaler during the preceding month. The report
28 must clearly identify each purchaser and indicate the number of
gallons that each purchaser received from the wholesaler. The
30 report must also contain any other information reasonably
required by the assessor.

32 **Sec. 25. 36 MRSA §4365,** as amended by PL 1999, c. 414, §37,
34 is further amended to read:

36 **§4365. Rate of tax**

38 A tax is imposed on all cigarettes imported into this State
or held in this State by any person for sale at the rate of ~~18.5~~
40 37 mills for each cigarette. Payment of the tax is evidenced by
the affixing of stamps to the packages containing the
42 cigarettes. If an individual purchases in any one month
unstamped packages containing cigarettes in a quantity greater
44 than 2 cartons from a person other than a licensed distributor or
dealer, the tax may be assessed directly against the purchaser by
46 the State Tax Assessor within 3 years from the date of the
purchase.

48 ~~Beginning November 1, 1997, as a public health measure, the~~
50 ~~tax imposed under this section is 37 mills per cigarette.~~

2 **Emergency clause.** In view of the emergency cited in the
preamble, this Act takes effect when approved.

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SUMMARY

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8 This bill makes technical corrections, clarifications,
updates and in some cases minor substantive changes to various
provisions of the tax law, the Maine Revised Statutes, Title 36.