

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Clarify the Waste Motor Oil Disposal Site Remediation Program

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

Sec. 1. 10 MRSA §1020, sub-§1, as enacted by PL 2007, c. 464, §6, is amended to read:

1. Definitions. As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings.

A. "Eligible person" means a person that is eligible, pursuant to section 1020-A, to have that person's share of response costs paid from the proceeds of revenue obligation securities issued pursuant to this subchapter.

B. "Fleet" means 3 or more vehicles registered to the same person.

C. "Fund" means the Waste Motor Oil Revenue Fund established under subsection 2 to be deposited with and administered by the authority.

D. "Motor vehicle" has the same meaning as in Title 29-A, section 101, subsection 42. "Motor vehicle" includes construction equipment and logging equipment registered for road use.

E. "Motor vehicle oil change" means the changing of any lubricating oil classified for use in an internal combustion engine, transmission, gearbox, differential or hydraulics in a motor vehicle. "Motor vehicle oil change" includes the changing of engine oil, transmission fluid, hydraulic fluid, gearbox oil, and differential fluid. "Motor vehicle oil change" does not include the changing of brake fluid.

Sec. 2. 10 MRSA §1020, sub-§6, as enacted by PL 2007, c. 464, §6, is amended to read:

6. Premium. In addition to any other tax or charge imposed under state or federal law, a premium is imposed on all motor vehicle oil changes sold in the State at retail in the amount of \$1 per oil change on a vehicle with a gross vehicle weight of under 10,000 pounds, \$2 on a vehicle with a gross vehicle weight of 10,000 pounds to 25,999 pounds and \$3 on a vehicle with a gross vehicle weight of 26,000 pounds or more. Any person that owns a fleet of vehicles and performs oil changes on those vehicles shall pay a premium of \$1 for each oil change performed on each vehicle in the fleet with a gross vehicle weight of under 10,000 pounds, \$2 for each vehicle with a gross vehicle weight of 10,000 pounds to 25,999 pounds and \$3 for each vehicle with a gross vehicle weight of 26,000 pounds or more. If a motor vehicle oil change consists of the changing of multiple fluids, the premium is imposed on each type of fluid change. A premium is collected on all motor vehicle oil changes regardless of the ultimate disposition or use of the oil. An organization that is exempt from sales tax pursuant to Title 36, section 1760 is not exempt from the premium imposed pursuant to this section. All premiums must be paid monthly to the State Tax Assessor. By the 20th day of each month, the State Tax Assessor shall notify the State Controller and the

Treasurer of State of the amount of revenue attributable to the premium collected under this subsection in the previous month. When notified by the State Tax Assessor, the State Controller shall transfer that amount to the fund.

SUMMARY

This bill amends the law to clarify the application of the waste motor oil disposal site remediation program.

1. It specifies that the premium is imposed on motor vehicle oil changes on construction equipment and logging equipment that are registered for road use.
2. It specifies that the premium applies to the changing of engine oil, transmission fluid, hydraulic fluid, gearbox oil and differential fluid and does not apply to the changing of brake fluid.
3. It specifies that if a motor vehicle oil change consists of the changing of multiple fluids, the premium is imposed on each type of fluid change.
4. It specifies that a premium is collected on all motor vehicle oil changes regardless of the ultimate disposition or use of the oil.
5. It specifies that an organization that is exempt from sales tax pursuant to the Maine Revised Statutes, Title 36, section 1760 is not exempt from the waste oil remediation premium.