

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

Amend the resolve by striking out all of section 1 and inserting the following:

‘Sec. 1 Optional certificate of exemption. Resolved: That, as an alternative to the refund authorized under the Maine Revised Statutes, Title 36, section 3218, a person who purchases special fuel for use in a motor vehicle that is used directly and primarily in the transport of forest products to a mill for processing or products resulting from the processing of forest products away from a mill may apply for refund of taxes paid under Title 36, chapter 459. This refund applies only to taxes paid from January 1, 2008 to April 30, 2008 on special fuel purchased and used during that period. In order to receive a refund under this section, the person must file an application for the refund by April 1, 2009, according to such procedures as may be required by the State Tax Assessor. The State Tax Assessor shall provide the refund to a person who qualifies within 60 days after receiving a properly filed application. Interest may not be paid.’

SUMMARY

This amendment clarifies that the tax refund applies only to special fuel used to transport forest products to and from a mill and provides administrative details to facilitate the processing of refunds.