



126th MAINE LEGISLATURE

FIRST REGULAR SESSION-2013

Legislative Document

No. 631

S.P. 221

In Senate, February 21, 2013

**An Act To Change the Taxes on Fuel Purchased for Use Other Than
on the Highways**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator JACKSON of Aroostook.
Cosponsored by Senators: GERZOFKY of Cumberland, SAVIELLO of Franklin,
SHERMAN of Aroostook, THOMAS of Somerset, Representatives: BLACK of Wilton,
TIMBERLAKE of Turner.

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

2 **Sec. 1. 36 MRSA §2908**, as amended by PL 2007, c. 438, §70, is further amended
3 to read:

4 **§2908. Refund of tax in certain cases; time limit**

5 A person who purchases and uses internal combustion engine fuel for any
6 commercial use other than in the operation of a registered motor vehicle on the highways
7 of this State or, except as provided in section 2910, in the operation of an aircraft and
8 who has paid the tax imposed by this chapter on that fuel is entitled to reimbursement in
9 the amount of the tax paid, less ~~4¢~~ 5¢ per gallon, upon presenting to the State Tax
10 Assessor a sworn statement accompanied by evidence as the assessor may require. The
11 statement must show the total amount of internal combustion engine fuel so purchased
12 and used by that person for a commercial use other than in the operation of registered
13 motor vehicles on the highways of this State or in the operation of aircraft.

14 A refund application on a form prescribed by the State Tax Assessor must be filed to
15 claim a refund pursuant to this section. Interest must be paid at the rate determined
16 pursuant to section 186, calculated from the date of receipt of the claim, for all proper
17 claims not paid within 30 days of receipt. Applications for refunds must be filed with the
18 assessor within 12 months from the date of purchase.

19 ~~All fuel that qualifies for a refund under this section is subject to the use tax imposed~~
20 ~~by chapter 215.~~

21 **Sec. 2. 36 MRSA §3218**, as amended by PL 2007, c. 438, §§86 and 87, is further
22 amended to read:

23 **§3218. Refund of tax in certain cases, time limit**

24 A person who purchases and uses special fuel for any use other than operation of a
25 registered motor vehicle on the highways of this State, and who has paid the tax imposed
26 by this chapter on that fuel, is entitled to reimbursement in the amount of the tax paid,
27 less ~~4¢~~ 5¢ per gallon, upon presenting to the State Tax Assessor a sworn statement
28 accompanied by evidence as the assessor may require. The statement must show the total
29 amount of special fuel so purchased and used by that person other than in the operation of
30 registered motor vehicles on the highways of this State.

31 A refund application on a form prescribed by the assessor must be filed to claim a
32 refund pursuant to this section. Interest must be paid at the rate determined pursuant to
33 section 186, calculated from the date of receipt of the claim, for all valid claims not paid
34 within 30 days of receipt. Applications for refunds must be filed with the assessor within
35 12 months from the date of purchase.

36 ~~All fuel qualifying for a refund under this section is subject to the use tax imposed by~~
37 ~~chapter 215.~~

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SUMMARY

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This bill changes the taxes on fuel purchased for use other than for vehicles used on the highways of this State from 1¢ per gallon plus 5% use tax to 5¢ per gallon with no use tax.

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