

PLEASE NOTE: The Office of the Revisor of Statutes **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Public Law
123rd Legislature
First Regular Session

Chapter 407
S.P. 455 - L.D. 1307

An Act To Reduce Duplication of Paperwork for Fuel Distributors

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

Sec. 1. 36 MRSA §2903, sub-§3, as enacted by PL 1997, c. 738, §4, is amended to read:

3. Legal incidence of tax. Internal combustion engine fuel may be taxed only once under this section. The tax imposed by this section is declared to be a levy and assessment on the ultimate consumer, and other persons levied and assessed pursuant to this chapter are agents of the State for the collection of the tax. The distributor that first receives the fuel in this State is primarily responsible for paying the tax except when the fuel is sold and delivered to a licensed exporter wholly for exportation from the State or to another licensed distributor in the State, in which case the purchasing distributor is primarily responsible for paying the tax.

Sec. 2. 36 MRSA §2904, as amended by PL 1987, c. 772, §29, is further amended to read:

§ 2904. Distributors' certificates

Every distributor of internal combustion engine fuel in the State, except distributors described in section 2904-A or 2907, shall file an application for a certificate with the State Tax Assessor on forms prescribed and furnished by ~~him, which shall contain~~ the State Tax Assessor that contains the name under which the distributor is transacting business within the State, the place or places of business; and location of distributing stations; and agencies of the distributor, the names and addresses of the several persons constituting the firm or partnership; and, if a corporation, its corporate name and the names and addresses of its principal officers and agents within the State. ~~No such~~ Such a distributor may not sell or distribute any such internal combustion engine fuel until the certificate is furnished by the State Tax Assessor and displayed as required by this section. One copy of each certificate, certified by the State Tax Assessor, ~~shall~~ must be displayed in each place of business of the distributor. The State Tax Assessor, having reasonable cause to believe that the distributor has ceased to do business or that ~~he~~ the distributor has violated any of the provisions of this chapter or of the rules made under this chapter, may on reasonable notice to the distributor suspend the distributor's certificate until satisfied to the contrary. In such a case, the distributor ~~shall~~ may not act as a distributor until ~~his~~ the distributor's certificate is restored by the State Tax Assessor either of ~~his~~ the State Tax Assessor's own initiative or at the request of the distributor and upon the State Tax Assessor ~~Assessor's~~ Assessor's being satisfied that cause for suspension no longer exists or upon order of court. In case of such a suspension, all certificates ~~shall~~ must at once be surrendered to the

State Tax Assessor upon his request. Notices ~~shall beare~~ sufficient if sent by mail, and addressed to the distributor at the address designated in the certificate, and appeals may be taken in the same manner as provided in section 151. This section ~~shall apply~~ applies to importers and to exporters.

Sec. 3. 36 MRSA §2904-A is enacted to read:

§ 2904-A. Registered distributor

A distributor that makes sales of taxable internal combustion engine fuel only to retail dealers or directly into the fuel tanks of motor vehicles shall register with the State Tax Assessor on forms prescribed and supplied by the assessor. A copy of the registration certificate must be displayed in each place of business of that distributor.

Effective September 20, 2007