

Maine Revised Statutes
Title 36: TAXATION
Chapter 459: SPECIAL FUEL TAX ACT

§3202. DEFINITIONS

1. Distillates. "Distillates" means all combustible gases and liquids used in an internal combustion engine, including biodiesel fuel, except the fuel subject to the tax imposed by chapter 451 and low-energy fuel.

[2003, c. 266, §1 (AMD) .]

1-A. Biodiesel fuel. "Biodiesel fuel" means renewable fuel composed of mono-alkyl esters of long chain fatty acids derived from vegetable oils or animal fats that is registered with the United States Environmental Protection Agency as a fuel and a fuel additive under the federal Clean Air Act, Section 211(b), 42 United States Code, Section 7545 and as otherwise specified in the American Society for Testing Materials Standard D6751-02a or its subsequent Standard Specification for Biodiesel Fuel (B100) Blend Stock for Distillate Fuels.

[2003, c. 266, §2 (NEW) .]

2. Duly licensed user. "Duly licensed user" means any user holding an unrevoked license issued by this State.

[1983, c. 94, Pt. D, §6 (NEW) .]

2-A. Dyed fuel. "Dyed fuel" means a distillate that is dyed pursuant to the requirements of the Federal Government.

[1995, c. 271, §1 (NEW) .]

2-B. IFTA. "IFTA" means the International Fuel Tax Agreement administered by the International Fuel Tax Association, Inc., a nonprofit corporation organized under the laws of the State of Arizona.

[2001, c. 396, §27 (NEW) .]

2-C. IFTA governing documents. "IFTA governing documents" means the IFTA Articles of Agreement, the IFTA Audit Manual and the IFTA Procedures Manual, as amended as of July 15, 2015.

[2015, c. 473, §20 (AMD) .]

2-D. Gross gallons. "Gross gallons" means actual measured gallons of special fuel received, sold or used, without adjustment for temperature or barometric pressure.

[2007, c. 627, §79 (NEW) .]

2-E. Licensed supplier. "Licensed supplier" means a supplier that is not a registered supplier.

[2009, c. 434, §47 (NEW) .]

3. Low-energy fuel. "Low-energy fuel" means, for the purpose of this section, any fuel used to propel vehicles powered by internal combustion engines that has 90% or less of the energy potential of an equivalent volume of gasoline. Energy potential will be determined by the number of British Thermal Units in a standard

volume. Low-energy fuels include, but are not limited to, liquefied natural gas, liquefied petroleum gas, propane, methane, butane, other light petroleum gasses, alcohol fuels and other fuels that meet the criteria in this subsection.

[1983, c. 94, Pt. D, §6 (NEW) .]

4. Motor vehicle. "Motor vehicle" means any vehicle, engine, machine or mechanical contrivance that is propelled by an internal combustion engine or motor.

[1995, c. 271, §2 (RPR) .]

5. Person.

[1995, c. 271, §3 (RP) .]

5-A. Public way. "Public way" has the same meaning as provided in Title 29-A, section 101.

[1995, c. 271, §4 (NEW) .]

5-B. Retailer. "Retailer" means any person purchasing low-energy fuel principally for resale directly into the fuel tank of a motor vehicle.

[1999, c. 733, §1 (NEW); 1999, c. 733, §17 (AFF) .]

5-C. Retail dealer. "Retail dealer" means a person that operates in this State a place of business from which special fuel is sold at retail and delivered directly into the fuel tanks of motor vehicles or watercraft. A retailer or supplier is a retail dealer only with respect to special fuel delivered into a retail storage tank operated by that retailer or supplier or into a retail storage tank of a consignee or commission agent.

[2007, c. 627, §80 (NEW) .]

5-D. Registered supplier. "Registered supplier" means a supplier that purchases or imports only distillates on which the tax imposed by this chapter has been paid to a licensed supplier and that makes sales of distillates only to retail dealers or directly into the fuel tanks of motor vehicles. A registered supplier may also purchase and sell dyed fuel.

[2009, c. 434, §48 (NEW) .]

6. Special fuel. "Special fuel" means distillates and low-energy fuel.

[1983, c. 94, Pt. D, §6 (NEW) .]

7. Supplier. "Supplier" means a person that imports distillates into the State, exports distillates from the State, produces, refines, manufactures or compounds distillates in the State or purchases distillates in the State, principally for resale to others in bulk. "Supplier" includes licensed suppliers and registered suppliers.

[2009, c. 434, §49 (RPR) .]

7-A. Terminal. "Terminal" means a storage and distribution facility for distillates supplied by a pipeline or marine vessel, or both, that has been registered as a qualified terminal by the Internal Revenue Service.

[1999, c. 733, §3 (AMD); 1999, c. 733, §17 (AFF) .]

8. Use. "Use" means, in addition to its original meaning, the receipt of special fuel by any person into a motor vehicle or into a receptacle from which special fuel is supplied by that person to his own or other motor vehicles.

[1983, c. 94, Pt. D, §6 (NEW) .]

9. User. "User" means any person who is the registered owner or who causes the operation in the State of any motor vehicle that uses special fuel in an internal combustion engine and that:

A. Has a gross vehicle weight or combined gross vehicle weight of more than 26,000 pounds; [1995, c. 482, Pt. B, §21 (NEW); 1995, c. 482, Pt. B, §22 (AFF).]

B. Has 3 or more axles on the power unit regardless of gross weight; or [1995, c. 482, Pt. B, §21 (NEW); 1995, c. 482, Pt. B, §22 (AFF).]

C. Is a bus designed to carry 20 or more passengers. [1995, c. 482, Pt. B, §21 (NEW); 1995, c. 482, Pt. B, §22 (AFF).]

[1995, c. 482, Pt. B, §22 (AFF); 1995, c. 482, Pt. B, §21 (RPR) .]

10. Wholesaler. "Wholesaler" means a person that owns, operates or otherwise controls a terminal or a person that holds a distillate inventory position in a terminal when that person has a contract with the terminal operator for the use of storage facilities and terminal services for fuel at the terminal.

[1999, c. 733, §3 (AMD); 1999, c. 733, §17 (AFF) .]

SECTION HISTORY

1983, c. 94, §§D6,9 (NEW). 1983, c. 817, §6 (AMD). 1983, c. 828, §7 (AMD). 1983, c. 862, §88 (AMD). 1985, c. 127, §1 (AMD). 1987, c. 472, §§2,4 (AMD). 1987, c. 549, §5 (AMD). 1995, c. 271, §§1-4 (AMD). 1995, c. 482, §B21 (AMD). 1995, c. 482, §B22 (AFF). 1997, c. 738, §9 (AMD). 1999, c. 733, §§1-3 (AMD). 1999, c. 733, §17 (AFF). 2001, c. 396, §27 (AMD). 2003, c. 266, §§1,2 (AMD). 2007, c. 627, §§79, 80 (AMD). 2009, c. 434, §§47-49 (AMD). 2011, c. 644, §11 (AMD). 2015, c. 473, §20 (AMD).

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