

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

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

**Sec. 1. 10 MRSA §963-A, sub-§47-B, ¶D**, as enacted by PL 2007, c. 464, §2, is amended to read:

D. A payment or payments, including any settlement premium, that a responsible party is required to make pursuant to a final de minimis or cash-out settlement among the United States, the State and one or more responsible parties or pursuant to a final de minimis or cash-out settlement among 2 or more responsible parties; and

**Sec. 2. 10 MRSA §1020, sub-§1, ¶A-1** is enacted to read:

A-1. "Bulk motor vehicle oil" means all motor vehicle oil other than prepackaged motor vehicle oil.

**Sec. 3. 10 MRSA §1020, sub-§1, ¶A-2** is enacted to read:

A-2. "Diesel engine bulk motor vehicle oil" means diesel engine bulk motor vehicle oil meeting the performance requirements of American Petroleum Institute CJ-4 standards and all preceding specifications under those standards, inclusive of all viscosity grades.

**Sec. 4. 10 MRSA §1020, sub-§1, ¶B**, as enacted by PL 2007, c. 464, §6, is repealed.

**Sec. 5. 10 MRSA §1020, sub-§1, ¶C-1** is enacted to read:

C-1. "Gasoline engine bulk motor vehicle oil" means gasoline engine bulk motor vehicle oil meeting the performance requirements of American Petroleum Institute SM and International Lubricant Standardization and Approval Committee GF-4 standards and all preceding specifications under those standards, inclusive of all viscosity grades.

**Sec. 6. 10 MRSA §1020, sub-§1, ¶E**, as enacted by PL 2007, c. 464, §6, is repealed.

**Sec. 7. 10 MRSA §1020, sub-§1, ¶F** is enacted to read:

F. "Motor vehicle oil" means any lubricating oil classified for use in the crankcase of an internal combustion engine, including but not limited to natural, synthetic and rerefined motor oils, whether or not in retail containers.

**Sec. 8. 10 MRSA §1020, sub-§1, ¶G** is enacted to read:

G. "Motor vehicle oil dealer" means any person, firm or corporation engaged in the business of producing, packaging or otherwise preparing motor vehicle oil for market, or selling or distributing motor vehicle oil.

**Sec. 9. 10 MRSA §1020, sub-§1, ¶H** is enacted to read:

H. "Prepackaged motor vehicle oil" means motor vehicle oil sold in a container with a volume not in excess of 5 gallons.

**Sec. 10. 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. 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. This subsection is repealed August 1, 2008.

**Sec. 11. 10 MRSA §1020, sub-§6-A** is enacted to read:

**6-A. Premium.** In addition to any other tax or charge imposed under state or federal law, effective August 1, 2008 a premium is imposed on bulk motor vehicle oil sold or distributed in the State as provided in this subsection. A motor vehicle oil dealer that makes the first sale or distribution of bulk motor vehicle oil in the State shall pay the premium. Gasoline engine bulk motor vehicle oils are subject to a premium of \$1.10 per gallon. Diesel engine bulk motor vehicle oils are subject to a premium of 35¢ per gallon. All premiums must be paid to the State Tax Assessor and are subject to the administrative provisions of Title 36, Parts 1 and 3, as though they were a sales tax liability. 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.

**Sec. 12. 10 MRSA §1020, sub-§7,** as enacted by PL 2007, c. 464, §6, is amended to read:

**7. Effective date.** This section takes effect on October 1, 2007 and remains in effect until the later of June 30, 2018 and any date thereafter but no later than December 31, ~~2028~~2030 on which the authority notifies the State Tax Assessor that there are no outstanding revenue obligation securities that were issued pursuant to section 1020-A.

**Sec. 13. 10 MRSA §1020, sub-§8** is enacted to read:

**8. Successor standards.** If either the Department of Environmental Protection or the Department of Agriculture, Food and Rural Resources learns of a successor standard to American Petroleum Institute SM or CJ-4 or International Lubricant Standardization and Approval Committee GF-4, that department shall notify the Finance Authority of Maine.

**Sec. 14. Effective date.** Those sections of this Act that repeal the Maine Revised Statutes, Title 10, section 1020, subsection 1, paragraphs B and E take effect August 1, 2008.'

## **SUMMARY**

This amendment replaces the bill. The amendment clarifies enforcement authority of the State Tax Assessor and clarifies the definition of "response costs." It repeals the premium on oil changes and enacts a premium on the first sale or distribution of bulk motor vehicle oil in the State. The premium is set at \$1.10 per gallon on bulk oil used in gasoline engines and 35¢ per gallon for bulk oil used in diesel combustion engines.

The amendment changes the end date for the premium from no later than December 31, 2028 to no later than December 31, 2030.

The amendment also requires the Department of Environmental Protection and the Department of Agriculture, Food and Rural Resources to notify the Finance Authority of Maine of successor gasoline or diesel oil standards.

## **FISCAL NOTE REQUIRED**

**(See attached)**