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An Act To Exempt from Taxation Biodiesel Fuel Produced for Personal Use

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

Sec. 1. 36 MRSA §3204-A, sub-§7, as amended by PL 2003, c. 588, §13, is further amended to read:

7. Kerosene for retail sale. Kerosene prepackaged for home use or delivered into a separate tank for retail sale, in which case the excise tax must be remitted by licensed users pursuant to section 3207, rather than by the supplier; and

Sec. 2. 36 MRSA §3204-A, sub-§8, as enacted by PL 1997, c. 738, §11, is amended to read:

8. Dyed fuel. Dyed fuel; and

Sec. 3. 36 MRSA §3204-A, sub-§9 is enacted to read:

9. Self-produced biodiesel fuel. Biodiesel fuel that is produced by an individual and used by that same individual or a member of that individual's immediate family.

Sec. 4. Application. This Act applies to sales made on or after October 1, 2009.

Effective September 12, 2009