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An Act To Provide a Refund of Fuel Taxes to Maine Ambulance Companies

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

Sec. 1. 36 MRSA §2910-B, as enacted by PL 2005, c. 457, Pt. AAA, §3, is amended by adding at the end a new paragraph to read:

A company or association that has a contractual agreement with a political subdivision of this State to provide ambulance services must be reimbursed in the same manner as is the political subdivision.

Sec. 2. 36 MRSA §2910-C is enacted to read:

§ 2910-C. Refund to ambulance services

A company or association located in this State that provides ambulance services to residents of this State and that has paid a tax as provided by this chapter must be reimbursed in the amount of the tax paid upon presenting to the State Tax Assessor a statement accompanied by the original invoices showing the purchases. Applications for refunds must be filed with the assessor within 12 months from the date of purchase.

SUMMARY

Current law requires an agency or political subdivision of the State that buys and uses engine fuel to be refunded the tax paid on that fuel; this right to a refund may be assigned to a person with whom that agency or political subdivision has a contract. This bill provides a fuel tax exemption to all ambulance service companies and associations in this State, including those that have a contract with a political subdivision and those that do not.