



# 126th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2013

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Legislative Document

No. 50

H.P. 45

House of Representatives, January 17, 2013

**An Act To Exempt Fuel Used in Small Commercial Aircraft from  
Fuel Sales Tax**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative JOHNSON of Greenville.

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

2 **Sec. 1. 36 MRSA §2903, sub-§4, ¶¶E and F**, as enacted by PL 1997, c. 738, §4,  
3 are amended to read:

4 E. Brought into this State in the fuel tanks of an aircraft; ~~or~~

5 F. On which the collection of the tax imposed by this section is precluded by federal  
6 law or regulation; or

7 **Sec. 2. 36 MRSA §2903, sub-§4, ¶G** is enacted to read:

8 G. Bought or used to propel an aircraft that weighs 6,000 pounds or less that is used  
9 for commercial aviation.

10 **Sec. 3. Effective date.** This Act takes effect October 1, 2013.

11 **SUMMARY**

12 This bill exempts from fuel sales tax internal combustion engine fuel bought or used  
13 to propel an aircraft that weighs 6,000 pounds or less that is used for commercial  
14 aviation.