



127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 315

H.P. 209

House of Representatives, February 10, 2015

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

Reference to the Committee on Taxation suggested and ordered printed.

Robert B. Hunt
ROBERT B. HUNT
Clerk

Presented by Representative FREDETTE of Newport.
Cosponsored by Senator WILLETTE of Aroostook and
Representative: McCABE of Skowhegan.

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

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

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

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

8 **§2910-C. Refund to ambulance services**

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

14 **SUMMARY**

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