



131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document

No. 1093

H.P. 688

House of Representatives, March 9, 2023

An Act to Create a Seasonal Gas Tax Exemption and Rate

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative FAULKINGHAM of Winter Harbor.
Cosponsored by Senator BRAKEY of Androscoggin and
Representatives: ANDREWS of Paris, CARMICHAEL of Greenbush, DUNPHY of Embden,
PERRY of Bangor, PLUECKER of Warren, QUINT of Hodgdon.

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

2 **Sec. 1. 36 MRSA §2903, sub-§1**, as amended by PL 2019, c. 379, Pt. B, §7, is
3 repealed and the following enacted in its place:

4 **1. Excise tax imposed.** Any fuel containing at least 10% internal combustion engine
5 fuel is subject to the tax imposed by this section.

6 A. An excise tax is imposed on internal combustion engine fuel used or sold in this
7 State, including sales to the State or a political subdivision of the State, at the rate of
8 40.0¢ per gallon.

9 B. Notwithstanding paragraph A and except as provided in paragraph C, an excise tax
10 may not be imposed on internal combustion engine fuel used or sold in this State,
11 including sales to the State or a political subdivision of the State, from 12:00 a.m. on
12 Thanksgiving Day until the following 12:00 a.m. on May 1st.

13 C. An excise tax is imposed at a rate of 3.4¢ per gallon on internal combustion engine
14 fuel bought or used for the purpose of propelling jet or turbojet engine aircraft.

15 **SUMMARY**

16 This bill removes the imposition of the excise tax on internal combustion engine fuel,
17 except for fuel bought or used for the purposes of propelling jet or turbojet engine aircraft,
18 from Thanksgiving Day until the following May 1st, annually. The bill raises the excise
19 tax on such fuel, except that used for jet or turbojet aircraft, to 40¢ per gallon at all other
20 times. The excise tax on jet or turbojet aircraft remains at 3.4¢ per gallon.