



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1781

H.P. 1192

House of Representatives, April 24, 2025

**An Act to Exempt from the Gasoline Tax Act Ethanol-free Gasoline
Used by Vehicles Off-road**

Reference to the Committee on Taxation suggested and ordered printed.

Robert B. Hunt
ROBERT B. HUNT
Clerk

Presented by Representative ARDELL of Monticello.

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

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

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

5 **Sec. 2. 36 MRSA §2903, sub-§4, ¶F**, as enacted by PL 1997, c. 738, §4, is
6 amended to read:

7 F. On which the collection of the tax imposed by this section is precluded by federal
8 law or regulation; ~~or~~

9 **Sec. 3. 36 MRSA §2903, sub-§4, ¶G** is enacted to read:

10 G. That does not contain any ethanol and is purchased for use by vehicles that are used
11 exclusively off-road.

12 **Sec. 4. Documentation needed for exemption for ethanol-free fuel**
13 **purchased for off-road use.** The State Tax Assessor shall adopt rules to determine the
14 documentation needed to implement the exemption from the Gasoline Tax Act provided in
15 the Maine Revised Statutes, Title 36, section 2903, subsection 4, paragraph G for a person
16 eligible for the exemption. Rules adopted pursuant to this section are routine technical
17 rules pursuant to Title 5, chapter 375, subchapter 2-A.

18 **SUMMARY**

19 This bill provides an exemption from the tax imposed on gasoline for internal
20 combustion engine fuel that does not contain any ethanol and is purchased and used by
21 vehicles when those vehicles are only used off-road.