



131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document

No. 792

S.P. 351

In Senate, February 21, 2023

An Act to Provide a Turnpike Gasoline Fairness Credit for Maine Turnpike Drivers

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator BRAKEY of Androscoggin.
Cosponsored by Representatives: ABDI of Lewiston, GREENWOOD of Wales, LIBBY of
Auburn, MASON of Lisbon, SHAW of Auburn.

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

2 **Sec. 1. 36 MRSA §5213-B** is enacted to read:

3 **§5213-B. Turnpike motor fuel fairness credit**

4 For tax years beginning on or after January 1, 2024, a Maine resident individual is
5 allowed a turnpike motor fuel fairness credit as computed under this section against the
6 taxes imposed under this Part.

7 **1. Definitions.** As used in this section, unless the context otherwise indicates, the
8 following terms have the following meanings.

9 A. "Turnpike" has the same meaning as in Title 23, section 1964, subsection 9.

10 B. "Turnpike gallons of motor fuel used" means the turnpike miles driven attributable
11 to motor vehicles owned by a resident individual divided by 40.

12 C. "Turnpike miles driven" means the number of miles that motor vehicles owned by
13 a resident individual are driven on the turnpike during the tax year.

14 **2. Credit calculation.** The credit under this section is equal to the per gallon fuel tax
15 rate applicable to the type of motor fuel used by the resident individual multiplied by the
16 number of turnpike gallons of motor fuel used by motor vehicles owned by the resident
17 individual.

18 **3. Refundability of credit.** The tax credit under this section is refundable after the
19 application of nonrefundable credits.

20 **4. Transfer from Highway Fund.** At the end of each fiscal year, the State Tax
21 Assessor shall notify the Treasurer of State of the amount of income tax revenue forgone
22 as a result of the tax credit provided under this section. The Treasurer of State shall transfer
23 that amount of money from the Highway Fund to the General Fund. For the purposes of
24 Title 30-A, section 5681, transfers under this subsection are considered to be receipts from
25 the tax imposed under this Part.

26 **5. Exclusion.** Electric vehicles do not qualify for a credit under this section.

27 **SUMMARY**

28 This bill provides a refundable income tax credit based on the type of fuel used by
29 motor vehicles owned by a Maine resident and the number of miles the vehicles traveled
30 on the Maine Turnpike.