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**STATE OF MAINE
SENATE
126TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 221, L.D. 631, Bill, “An Act To Change the Taxes on Fuel Purchased for Use Other Than on the Highways”

Amend the bill by inserting after the enacting clause and before section 1 the following:

Sec. 1. 36 MRSA §1760, sub-§8, as amended by PL 2011, c. 548, §16, is further amended to read:

- 8. Certain motor fuels.** Sales of:
 - A. Motor fuels upon which a tax at the maximum rate for highway use pursuant to Part 5 or a comparable tax of another state or a province of Canada has been paid, except as provided by paragraph E; or
 - B. Internal combustion engine fuel, as defined in section 2902, bought and used for the purpose of propelling jet engine aircraft; or
 - E. Internal combustion engine fuel or special fuel for which a person has received a refund under section 2908 or 3218.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment, which is the minority report, clarifies that a tax on sales, storage or use may not be collected upon or in connection with internal combustion engine fuel or special fuel for which a person has received a refund under the Maine Revised Statutes, Title 36, section 2908 or 3218.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT