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An Act To Change the Process for Applying for Reimbursement of Fuel Taxes

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

Sec. 1. 36 MRSA §2908, as repealed and replaced by PL 2005, c. 683, Pt. B, §31, is amended to read:

§ 2908. Refund of tax in certain cases; time limit

A person who purchases and uses internal combustion engine fuel for any commercial use other than in the operation of a registered motor vehicle on the highways of this State or, except as provided in section 2910, in the operation of an aircraft and who has paid the tax imposed by this chapter on that fuel is entitled to reimbursement in the amount of the tax paid, ~~less 1¢ per gallon~~, upon presenting to the State Tax Assessor a sworn statement accompanied by the original invoices or other evidence as the assessor may require. The statement must show the total amount of internal combustion engine fuel so purchased and used by that person for a commercial use other than in the operation of registered motor vehicles on the highways of this State or in the operation of aircraft.

~~A refund application on a form prescribed by the State Tax Assessor~~ schedule to be filed with the income tax return of a person seeking reimbursement pursuant to this section must be filed to claim a refund pursuant to this section. ~~Interest must be paid at the rate determined pursuant to section 186, calculated from the date of receipt of the monthly claim, for all proper claims not paid within 30 days of receipt. Applications for refunds must be filed with the assessor within 12 months from the date of purchase.~~

All fuel that qualifies for a refund under this section is subject to the use tax imposed by chapter 215.

SUMMARY

This bill provides that a person who is entitled to a refund of fuel taxes may apply for reimbursement of these taxes by filing a refund application on a schedule to be filed with that person's income tax return. The bill eliminates the 1¢ per gallon reduction in the amount of fuel taxes reimbursed and reimburses a person for the total of the eligible taxes. It also eliminates provisions regarding interest on unpaid claims and the time for filing that are no longer applicable to a refund application filed on a schedule with a person's income tax return.