

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

Sec. 1. 36 MRSA §2908, as repealed and replaced by PL 2005, c. 683, Pt.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 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~~90 days of receipt. Applications for refunds must be filed with the assessor within ~~12~~15 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.

Sec. 2. 36 MRSA §2909, last ¶, as amended by PL 2005, c. 332, §17, is further amended to read:

Applications for refunds must be filed with the State Tax Assessor, on a form prescribed by the assessor and accompanied by the original invoices showing those purchases, within ~~12~~15 months from the date of purchase. 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 90 days of receipt. A refund may not be issued under this section unless the claimant's commutation fare revenue derived during the calendar quarter for which the refund is claimed is at least 60% of the claimant's total passenger fare revenue derived during that calendar quarter.

Sec. 3. 36 MRSA §2910, as amended by PL 1983, c. 94, Pt. C, §15, is further amended to read:

§ 2910. Refund of tax to users of aircraft

Any person, association of persons, firm or corporation who ~~shall buy~~buys and ~~use~~uses any internal combustion engine fuel as defined in section 2902, for the purpose of propelling piston engine aircraft and who ~~shall have~~has paid any tax on internal combustion engine fuel levied or directed to be paid as provided by this chapter, either directly by the collection of ~~such~~the tax by the vendor from ~~such~~that consumer; or indirectly by adding the amount of ~~such~~the tax to the price of ~~such~~the fuel and paid by ~~such~~that consumer, ~~shall~~must be reimbursed and repaid the amount of ~~such~~the tax paid by him ~~less 4¢ per~~

~~gallon~~the consumer upon presenting to the State Tax Assessor a statement accompanied by the original invoices showing ~~sueh~~those purchases. Applications for refunds must be filed with the State Tax Assessor within ~~12~~15 months from the date of purchase. 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 90 days of receipt.

Sec. 4. 36 MRSA §2910-B, as enacted by PL 2005, c. 457, Pt. AAA, §3, is amended to read:

§ 2910-B. Refund to state agencies and political subdivisions

Any agency of this State and any political subdivision of this State that buys and uses internal combustion engine fuel and that has paid a tax as provided by this chapter must be reimbursed in the amount of the tax paid upon presenting to the State Tax Assessor a statement accompanied by the original invoices showing ~~thethose~~ those purchases. By contractual agreement, an agency of this State or a political subdivision of this State may assign to another person its right to receive refunds under this section. Applications for refunds must be filed with the assessor within ~~12~~15 months from the date of purchase. 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 90 days of receipt.

Sec. 5. 36 MRSA §3208-A, as amended by PL 2005, c. 664, Pt. M, §1, is further amended to read:

§ 3208-A. Refund to political subdivisions

Any political subdivision of the State that buys and uses special fuel as defined in section 3202, subsection 6; and that has paid a tax levied as provided by this chapter, either directly by the collection of the tax by the vendor from the consumer; or indirectly by adding the amount of the tax to the price of the fuel and paid by the consumer, must be reimbursed in the amount of the tax paid upon presenting to the State Tax Assessor a statement accompanied by the original invoices showing those purchases. By contractual agreement, any agency of this State or political subdivision of this State may assign to another person its right to receive funds under this section. Applications for refunds must be filed with the State Tax Assessor within ~~12~~15 months from the date of purchase. 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 90 days of receipt.

~~Notwithstanding this section, a county or a municipality may file a claim for refund of special fuel tax paid after January 1, 1984, but before April 1, 1986, for which no refund was previously claimed.~~

Sec. 6. 36 MRSA §3215, last ¶, as amended by PL 2005, c. 332, §18, is further amended to read:

Applications for refunds must be filed with the State Tax Assessor, on a form prescribed by the assessor and accompanied by the original invoices showing those purchases, within ~~12~~15 months from the date of purchase. 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 90 days of receipt. A refund may not be issued under this section unless the claimant's commutation fare revenue derived during the calendar quarter for which the refund is claimed is at least 60% of the claimant's total passenger fare revenue derived during that calendar quarter.

Sec. 7. 36 MRSA §3218, as amended by PL 2005, c. 332, §19, is further amended to read:

§ 3218. Refund of tax in certain cases; time limit

A person who purchases and uses special fuel for any use other than operation of a registered motor vehicle on the highways of this State 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 special fuel so purchased and used by that person 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 assessor 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~~90 days of receipt. Applications for refunds must be filed with the assessor within ~~12~~15 months from the date of purchase.

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

SUMMARY

This amendment extends the period for application for motor fuel tax refunds from 12 months to 15 months from the date of purchase, extends from 30 days to 90 days the time period for the State to make motor fuel refund payments without being required to pay interest and repeals provisions for state retention of a portion of the tax.