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An Act To Reduce Duplication of Paperwork for Fuel Distributors

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

Sec. 1. 36 MRSA §2906, sub-§6 is enacted to read:

6. Retail dealers. A retail dealer who receives a distributor certificate under section 2904 and only distributes and sells internal combustion engine fuel within the State may elect to be treated as a retail dealer or a distributor under this section. If a retail dealer under this section elects to be treated as a retail dealer, the retail dealer must pay the gasoline tax upon payment of the internal combustion engine fuel purchased by the retail dealer and is exempt from the provisions of subsections 1 and 2.

SUMMARY

This bill exempts a retail dealer of gasoline who also holds a distributor certificate from the reporting provisions of the gasoline tax laws if the retail dealer elects to be treated as a retail dealer instead of a distributor, in which case the retail dealer is required to pay the gasoline tax upon payment of the gasoline purchased by the retail dealer.