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Resolve, To Provide a Rebate of Diesel Fuel Taxes Paid by Maine's Forest Products Industry

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, Maine is dependent on its natural resources-based economy; and

Whereas, the price of diesel fuel in Maine is at an all-time high and is devastating the Maine economy, especially with regard to loggers and truckers hauling forest products; and

Whereas, this legislation provides a rebate of taxes paid from January 1, 2008 to April 30, 2008 on diesel fuel used by vehicles carrying forest products; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore, be it

Sec. 1 Rebate; vehicles carrying forest products. Resolved: That a person who purchases and uses diesel fuel for purposes of carrying forest products and who has paid the tax imposed pursuant to the Maine Revised Statutes, Title 36, chapter 459 is entitled to a rebate in the amount of the tax paid during the period of January 1, 2008 to April 30, 2008. In order to receive a rebate pursuant to this section, the person must file an application for a rebate on a form prescribed by the State Tax Assessor within 12 months from the date of purchase. The State Tax Assessor shall mail a rebate to a person who qualifies for a rebate under this section within 60 days of receiving a properly filed application.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

SUMMARY

This resolve provides a rebate of taxes paid from January 1, 2008 to April 30, 2008 on diesel fuel used by vehicles carrying forest products.