



# 127th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2015

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Legislative Document

No. 26

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H.P. 25

House of Representatives, January 13, 2015

### **An Act To Simplify the Process for Fuel Tax Rebates**

(EMERGENCY)

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Reference to the Committee on Taxation suggested and ordered printed.

Handwritten signature of Robert B. Hunt in cursive.

ROBERT B. HUNT  
Clerk

Presented by Representative ALLEY of Beals.  
Cosponsored by Senator BURNS of Washington and  
Representatives: FECTION of Biddeford, GILBERT of Jay, GOODE of Bangor, HUBBELL  
of Bar Harbor, LUCHINI of Ellsworth, Senators: DIAMOND of Cumberland, LIBBY of  
Androscoggin.

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

3 **Whereas,** many taxpayers when they file income tax returns request a fuel tax  
4 refund for off-highway purposes such as farming and fishing; and

5 **Whereas,** it is important to change the period for which refund requests may be  
6 made during the 2015 income tax filing period ending April 15, 2015; and

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

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

12 **Sec. 1. 36 MRSA §2908, 2nd ¶,** as amended by PL 2007, c. 438, §70, is further  
13 amended to read:

14 A refund application on a form prescribed by the State Tax Assessor must be filed to  
15 claim a refund pursuant to this section. Interest must be paid at the rate determined  
16 pursuant to section 186, calculated from the date of receipt of the claim, for all proper  
17 claims not paid within 30 days of receipt. Applications for refunds must be filed with the  
18 assessor within ~~12~~ 16 months from the date of purchase.

19 **Sec. 2. 36 MRSA §3218, 2nd ¶,** as amended by PL 2007, c. 438, §87, is further  
20 amended to read:

21 A refund application on a form prescribed by the assessor must be filed to claim a  
22 refund pursuant to this section. Interest must be paid at the rate determined pursuant to  
23 section 186, calculated from the date of receipt of the claim, for all valid claims not paid  
24 within 30 days of receipt. Applications for refunds must be filed with the assessor within  
25 ~~12~~ 16 months from the date of purchase.

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

28 **SUMMARY**

29 This bill ensures that certain taxpayers requesting a fuel tax refund at the same time  
30 as they file income tax returns will be able to receive a refund for purchases made during  
31 the entire previous calendar year.