



127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 238

H.P. 170

House of Representatives, February 3, 2015

**An Act To Extend the Period of Time for Persons Who Purchase
Special Fuel and Gasoline for Off-highway Use To Apply for the
Special Fuel and Gasoline Tax Refunds**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative FARRIN of Norridgewock.
Cosponsored by Senator CUSHING of Penobscot and
Representatives: CHACE of Durham, DUNPHY of Embden, SKOLFIELD of Weld,
WADSWORTH of Hiram.

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

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

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

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

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

16 **SUMMARY**

17 This bill extends from 12 months to 18 months the period of time within which an
18 application for a refund of taxes paid on internal combustion engine fuel or on special
19 fuel may be made by a person who purchases and uses the fuel for any use other than the
20 operation of a registered motor vehicle on the highways of the State and has paid the tax
21 imposed on that fuel for highway use.