

## STATE OF MAINE

—  
 IN THE YEAR OF OUR LORD  
 TWO THOUSAND AND FIFTEEN

—  
 H.P. 170 - L.D. 238

**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**

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

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

**Whereas,** it is important to change the period for which refund requests may be made during the income tax filing period ending April 15, 2015; 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 enacted by the People of the State of Maine as follows:**

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

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 claim, for all proper claims not paid within 30 days of receipt. Applications for refunds must be filed with the assessor within ~~42~~ 18 months from the date of purchase.

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

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 claim, for all valid claims not paid within 30 days of receipt. Applications for refunds must be filed with the assessor within ~~12~~ 18 months from the date of purchase.

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