

**Maine Revised Statute Title 36, Chapter 465:
INDEXING OF MOTOR FUEL TAX RATES**

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36 §3321. ANNUAL ADJUSTMENT OF TAX RATES

(CONFLICT)

1. (CONFLICT: Text as amended by PL 2009, c. 434, §59) Generally. Beginning in 2003, and each calendar year thereafter, the excise tax imposed upon internal combustion engine fuel pursuant to section 2903, subsection 1 and the excise tax imposed upon distillates pursuant to section 3203, subsections 1 and 1-B are subject to an annual rate of adjustment pursuant to this section. On or about February 15th of each year, the State Tax Assessor shall calculate the adjusted rates by multiplying the rates in effect on the calculation date by an inflation index computed as provided in subsection 2. The adjusted rates must then be rounded to the nearest 1/10 of a cent and become effective on the first day of July immediately following the calculation. The assessor shall publish the annually adjusted fuel tax rates and shall provide all necessary forms and reports .

[2009, c. 434, §59 (AMD) .]

1. (CONFLICT: Text as amended by PL 2009, c. 413, Pt. W, §4) Generally. Beginning in 2003, and each calendar year thereafter, the excise tax imposed upon internal combustion engine fuel pursuant to section 2903, subsection 1 and the excise tax imposed upon distillates pursuant to section 3203 are subject to an annual rate of adjustment pursuant to this section. On or about February 15th of each year, the State Tax Assessor shall calculate the adjusted rates by multiplying the rates in effect on the calculation date by an inflation index as computed in subsection 2. The adjusted rates must then be rounded to the nearest 1/10 of a cent and become effective on the first day of July immediately following the calculation. The assessor shall publish the annually adjusted fuel tax rates and shall provide all necessary forms and reports to suppliers, distributors and retail dealers.

[2009, c. 413, Pt. W, §4 (AMD); 2009, c. 413, Pt. W, §6 (AFF) .]

2. Method of calculation; inflation index defined. The inflation index for 2003 is 1.118, representing annual inflation adjustments for the years 1999 to 2002, inclusive. Starting in 2004 and every year thereafter, the inflation index is the Consumer Price Index as defined in section 5402, subsection 1 for the calendar year ending on the December 31st immediately preceding the calculation date, divided by the Consumer Price Index for the prior calendar year. The inflation index may not be less than one.

[2009, c. 413, Pt. W, §5 (AMD); 2009, c. 413, Pt. W, §6 (AFF) .]

3. Exclusion. This section does not apply to internal combustion engine fuel purchased or used for the purpose of propelling jet engine aircraft.

[2009, c. 434, §60 (AMD) .]

4. Legislative review. Starting in 2008 and each even-numbered year thereafter, the Department of Transportation shall submit an emergency bill by the cloture date established for departments and agencies for the first regular session of the Legislature that suspends the adjustment in fuel tax rates in the upcoming biennium resulting from the operation of this section.

[2007, c. 306, §9 (RPR) .]

SECTION HISTORY

2001, c. 688, §8 (NEW). 2007, c. 306, §9 (AMD). 2007, c. 650, §3 (AMD). 2009, c. 413, Pt. W, §§4, 5 (AMD). 2009, c. 434, §§59, 60 (AMD). 2009, c. 413, Pt. W, §6 (AFF).

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