

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

## **An Act Regarding the Purchase of Fuel for Off-road Use**

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

**Sec. 1. 36 MRSA §3218-B** is enacted to read:

### **§ 3218-B. Optional certificate of exemption**

As an alternative to the refund authorized under section 3218, a person who purchases eligible fuel may apply for an exemption certificate under this section.

**1. Definitions.** As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Covered year" means the 12-month period for which a certificate is issued under this section. The assessor is authorized to determine the covered year.

B. "Eligible fuel" means special fuel that is eligible for a refund under section 3218.

**2. Certificate.** A person who purchases eligible fuel may apply to the assessor for an annual certificate providing for an exemption from the special fuel tax under this chapter for eligible fuel. The applicant shall state the estimated number of gallons of eligible fuel that the applicant anticipates purchasing during the covered year and include payment with the application of a fee in the amount of 1¢ per gallon estimated. If the certificate is not granted, the fee must be returned to the applicant.

**3. Renewal.** A certificate granted under subsection 2 is renewable annually.

**4. Seller requirement.** A seller of fuel from whom special fuel has been purchased for which an exemption has been granted shall maintain a copy of the exemption certificate in the seller's records and a statement from the purchaser that the fuel is being purchased for off-road commercial use.

## **SUMMARY**

This bill permits a purchaser of motor fuel for off-road use to obtain an exemption certificate and pay a fee of 1¢ per gallon estimated to be purchased to compensate for revenue currently retained by the State.