

§525. Fuel tax licensing and reporting

1. Fuel use reporting account. A person operating a vehicle using fuel other than gasoline must establish an account for fuel use reporting if that vehicle:

- A. Is registered for a gross vehicle weight in excess of 26,000 pounds; [PL 1995, c. 482, Pt. B, §8 (AMD); PL 1995, c. 482, Pt. B, §22 (AFF).]
- B. Is designed to carry 20 or more passengers; [PL 1995, c. 482, Pt. B, §8 (AMD); PL 1995, c. 482, Pt. B, §22 (AFF).]
- C. Is used in combination with another vehicle or vehicles and the combined gross weight is in excess of 26,000 pounds; or [PL 1995, c. 482, Pt. B, §9 (NEW); PL 1995, c. 482, Pt. B, §22 (AFF).]
- D. Has 3 or more axles on the power unit regardless of gross weight. [PL 1995, c. 482, Pt. B, §9 (NEW); PL 1995, c. 482, Pt. B, §22 (AFF).]

[PL 1995, c. 482, Pt. B, §§8, 9 (AMD); PL 1995, c. 482, Pt. B, §22 (AFF).]

2. Exceptions. A person operating a vehicle on a public way, subject to Title 36, chapter 459 shall obtain a fuel use identification decal for that vehicle, except for:

- A. A vehicle owned and operated by government agencies; [PL 1993, c. 683, Pt. A, §2 (NEW); PL 1993, c. 683, Pt. B, §5 (AFF).]
- B. A vehicle legally operating with dealer registration plates; [PL 1995, c. 482, Pt. B, §10 (AMD); PL 1995, c. 482, Pt. B, §22 (AFF).]
- C. A recreational vehicle; [PL 1995, c. 482, Pt. B, §10 (AMD); PL 1995, c. 482, Pt. B, §22 (AFF).]
- D. An authorized emergency vehicle registered in another jurisdiction and operating in response to a declared emergency; or [PL 1995, c. 482, Pt. B, §10 (AMD); PL 1995, c. 482, Pt. B, §22 (AFF).]

E. A vehicle legally licensed for fuel use reporting under the International Fuel Tax Agreement. [PL 1995, c. 482, Pt. B, §11 (NEW); PL 1995, c. 482, Pt. B, §22 (AFF).]
[PL 2007, c. 438, §1 (AMD).]

3. Interstate fleets.

[PL 1995, c. 482, Pt. B, §12 (RP); PL 1995, c. 482, Pt. B, §22 (AFF).]

4. Exception. A farm vehicle or farm truck subject to limited inspection under section 1752, subsections 2 and 4 is not required to have a fuel use identification decal.

[PL 1993, c. 683, Pt. A, §2 (NEW); PL 1993, c. 683, Pt. B, §5 (AFF).]

5. Fee. The decal fee for each vehicle is \$5.

[PL 1993, c. 683, Pt. A, §2 (NEW); PL 1993, c. 683, Pt. B, §5 (AFF).]

6. Issuance; display; expiration. The Secretary of State shall issue interstate and intrastate fuel use identification decals and shall specify the location on the exterior of a vehicle to which a decal must be affixed permanently. A decal must be visible and legible.

A. A fuel use identification decal issued pursuant to the International Fuel Tax Agreement expires on December 31st. A fuel use identification decal issued for intrastate operation expires on June 30th. [PL 1997, c. 776, §20 (AMD).]

B. A cab card must be carried in the vehicle at all times. For the purposes of this paragraph, "cab card" means identification issued or approved by the Secretary of State that contains the legal name and address of the person who has established a fuel use reporting account for the vehicle. With

the approval of the Secretary of State, the cab card may be carried and presented in an electronic format. [PL 2017, c. 229, §12 (AMD).]

C. A person transferring ownership of a vehicle bearing a valid fuel use identification decal must disfigure the decal. [PL 1993, c. 683, Pt. A, §2 (NEW); PL 1993, c. 683, Pt. B, §5 (AFF).]

D. A person acquiring a vehicle with an unexpired fuel use identification decal may not operate that vehicle without a valid trip permit or a fuel use identification decal issued to that person. [PL 1993, c. 683, Pt. A, §2 (NEW); PL 1993, c. 683, Pt. B, §5 (AFF).]
[PL 2017, c. 229, §12 (AMD).]

7. Trip permits. In lieu of fuel tax licensing and reporting, the Secretary of State may issue a trip permit that authorizes for a period not to exceed 3 consecutive days a specific vehicle to be operated without a fuel use identification decal. The permit must accompany the vehicle at all times. The fee for a permit is \$50.
[PL 1993, c. 683, Pt. A, §2 (NEW); PL 1993, c. 683, Pt. B, §5 (AFF).]

8. Enforcement. A state police officer or any member of the Department of Public Safety designated by the Commissioner of Public Safety may enforce this section.

A person in violation of the requirements for reporting fuel use taxes under Title 36 may be required to fully comply before being allowed to proceed.
[PL 1993, c. 683, Pt. A, §2 (NEW); PL 1993, c. 683, Pt. B, §5 (AFF).]

9. Violation.

[PL 2003, c. 688, Pt. A, §31 (RP); PL 2003, c. 688, Pt. A, §33 (AFF).]

9-A. Violation. The following penalties apply to violations of this section.

A. Except as provided in paragraph B, a person who violates this section commits a traffic infraction for which a fine of no more than \$250 may be imposed for the first offense and a fine of no more than \$500 may be imposed for each subsequent offense. [PL 2017, c. 165, §3 (AMD).]

B. A person who displays or causes or permits to be displayed a false decal or permit or a decal or permit issued to another person commits a Class D crime. Violation of this paragraph is a strict liability crime as defined in Title 17-A, section 34, subsection 4-A for which the court shall impose a fine of at least \$250, which may not be suspended. [PL 2017, c. 165, §3 (AMD).]

An owner or operator stopped for violating this section and against whom enforcement action has been taken does not commit a subsequent violation of this section involving the same vehicle until after the close of business on the next business day following the date of the violation.
[PL 2017, c. 165, §3 (AMD).]

10. Suspension. If a person fails to file a fuel tax report or to pay any taxes, interest, penalties or audit assessment as required pursuant to Title 36, chapter 459 or any rule adopted pursuant to this section, the Secretary of State shall suspend the person's fuel tax license, all fuel decals issued to the person and that person's privilege to operate as a motor carrier. The operation of a vehicle after suspension under this section is a traffic infraction. A suspension or revocation issued by another jurisdiction pursuant to the International Fuel Tax Agreement is a suspension in this State. In order to be reinstated, the person must file all delinquent tax returns and pay all assessments, interest and penalties. In addition, the person must pay a \$50 reinstatement fee pursuant to section 2486, subsection 1.
[PL 2017, c. 229, §13 (AMD).]

11. Cooperation. The State Tax Assessor, the Department of Public Safety and the Secretary of State shall cooperate in the issuance of decals, licenses and permits, the processing of tax returns, enforcement of this section and to ensure that timely information is readily available to all enforcement

personnel of the status of those in noncompliance with the fuel use tax laws and motor vehicle registration laws.

Subject to the provisions of Title 36, the State Tax Assessor may by mutual agreement with the Secretary of State delegate to the Secretary of State responsibility for the audit and processing of motor carrier fuel tax returns, motor carrier fuel tax assessment and collection and compliance with the administrative requirements of the International Fuel Tax Agreement.

[PL 2011, c. 644, §1 (AMD).]

12. Funds. All fees, fines, fuel tax revenue and forfeitures accrue to the Highway Fund.
[PL 1995, c. 645, Pt. B, §12 (AMD); PL 1995, c. 645, Pt. B, §24 (AFF).]

13. Rules. The Secretary of State in consultation with the State Tax Assessor and the Commissioner of Public Safety may adopt rules to implement this section and to provide for participation in the International Fuel Tax Agreement.

[PL 1995, c. 482, Pt. B, §14 (NEW); PL 1995, c. 482, Pt. B, §22 (AFF).]

14. Venue. A violation of this section is deemed to have been committed in part at the principal office of the Secretary of State. Prosecution under this section may be in the county where the act to which the proceeding relates occurred or in Kennebec County.

[PL 2005, c. 622, §1 (NEW).]

15. Pilot projects. Notwithstanding any provision of this section, the Secretary of State, in consultation with the State Tax Assessor and the Commissioner of Public Safety, may participate in a pilot project relative to the distribution and display of International Fuel Tax Agreement credentials and may modify or waive requirements for the display of fuel decals for approved licensees.

[PL 2017, c. 229, §14 (NEW).]

SECTION HISTORY

PL 1993, c. 683, §A2 (NEW). PL 1993, c. 683, §B5 (AFF). PL 1995, c. 482, §§B8-14 (AMD). PL 1995, c. 482, §B22 (AFF). PL 1995, c. 645, §B12 (AMD). PL 1995, c. 645, §B24 (AFF). PL 1997, c. 776, §§20,21 (AMD). PL 1999, c. 414, §§1,2 (AMD). PL 2001, c. 361, §13 (AMD). PL 2001, c. 463, §1 (AMD). PL 2001, c. 463, §7 (AFF). PL 2003, c. 434, §10 (AMD). PL 2003, c. 434, §37 (AFF). PL 2003, c. 452, §Q7 (AMD). PL 2003, c. 452, §X2 (AFF). PL 2003, c. 688, §§A31,32 (AMD). PL 2003, c. 688, §A33 (AFF). PL 2005, c. 622, §1 (AMD). PL 2007, c. 438, §§1,2 (AMD). PL 2009, c. 213, Pt. YYYY, §1 (AMD). PL 2009, c. 598, §6 (AMD). PL 2011, c. 644, §1 (AMD). PL 2017, c. 165, §3 (AMD). PL 2017, c. 229, §§12-14 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Maine Legislature and is current through January 1, 2025. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.