**CHAPTER 455**

**USE FUEL TAX**

**§3021. Short title**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3022. Definitions**

**(REPEALED)**

SECTION HISTORY

PL 1979, c. 474, §1 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3023. Purpose**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3024. Exchange of information among the states**

**(REPEALED)**

SECTION HISTORY

PL 1977, c. 668, §4 (RP). PL 1985, c. 127, §1 (RP).

**§3025. Levy of tax; exemptions; credit to highway fund**

**(REPEALED)**

SECTION HISTORY

PL 1969, c. 426, §9 (AMD). PL 1971, c. 529, §7 (AMD). PL 1983, c. 94, §C17 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3025-A. Credit; refund**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 198, §3 (NEW). PL 1969, c. 504, §49 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3026. Application for license; contents; licensing of users**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 198, §4 (AMD). PL 1981, c. 492, §E20 (AMD). PL 1981, c. 689, §5 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3027. Bond required**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 198, §5 (RP). PL 1985, c. 127, §1 (RP).

**§3028. Reports; computation and payment of tax**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 198, §6 (AMD). PL 1971, c. 101 (AMD). PL 1979, c. 474, §2 (AMD). PL 1981, c. 364, §36 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3029. Cancellation of licenses; bond surrendered**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 198, §7 (AMD). PL 1965, c. 513, §76 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3030. Failure to report and pay taxes**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 513, §77 (AMD). PL 1973, c. 7, §6 (AMD). PL 1977, c. 679, §22 (RP). PL 1985, c. 127, §1 (RP).

**§3031. Tax Assessor may estimate fuel used**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 513, §78 (AMD). PL 1979, c. 378, §25 (RP). PL 1985, c. 127, §1 (RP).

**§3032. Retention of records by users**

**(REPEALED)**

SECTION HISTORY

PL 1977, c. 696, §283 (AMD). PL 1979, c. 378, §26 (RP). PL 1985, c. 127, §1 (RP).

**§3033. Injunction; priority**

**(REPEALED)**

SECTION HISTORY

PL 1971, c. 21, §1 (AMD). PL 1981, c. 364, §37 (RPR). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3034. Discontinuance as a licensed user**

**(REPEALED)**

SECTION HISTORY

PL 1977, c. 696, §284 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3035. Use fuel dealer license; reports; tax**

**(REPEALED)**

SECTION HISTORY

PL 1969, c. 426, §10 (AMD). PL 1971, c. 21, §2 (AMD). PL 1971, c. 529, §8 (AMD). PL 1973, c. 7, §§7,8 (AMD). PL 1975, c. 10 (AMD). PL 1977, c. 679, §§23,24 (AMD). PL 1979, c. 378, §26A (AMD). PL 1981, c. 698, §184 (AMD). PL 1983, c. 94, §§C18,C19, D5,9 (AMD). PL 1983, c. 438, §4 (AMD). PL 1985, c. 127, §1 (RP). PL 1987, c. 402, §A184 (RP).

**§3036. Refunds of taxes erroneously or illegally collected**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3036-A. Credit for tax paid on worthless accounts**

**(REPEALED)**

SECTION HISTORY

PL 1981, c. 304, §2 (NEW). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3037. Refund of taxes for certain common carriers**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 479, §2 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3038. Failure to file statement; false statement**

**(REPEALED)**

SECTION HISTORY

PL 1969, c. 15, §1 (AMD). PL 1971, c. 21, §3 (AMD). PL 1977, c. 696, §285 (RPR). PL 1981, c. 689, §6 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1983, c. 334, §4 (AMD). PL 1983, c. 480, §A42 (AMD). PL 1985, c. 127, §1 (RP). PL 1989, c. 878, §B31 (RP).

**§3039. Additional violations**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 198, §8 (AMD). PL 1969, c. 15, §2 (AMD). PL 1975, c. 11, §3 (AMD). PL 1977, c. 696, §286 (RPR). PL 1979, c. 541, §B48 (AMD). PL 1981, c. 689, §7 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1983, c. 480, §A43 (AMD). PL 1985, c. 127, §1 (RP). PL 1989, c. 878, §A108 (RP).

**§3040. Fuel use tax; compact**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 310, §5 (NEW). PL 1985, c. 127, §1 (RP). PL 1989, c. 878, §B32 (RP).

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 First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023
. 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.