**§3218. Refund of tax in certain cases, time limit**

A person who purchases and uses special fuel for any use other than operation of a registered motor vehicle on the highways of this State, and who has paid the tax imposed by this chapter on that fuel, is entitled to reimbursement in the amount of the tax paid, less 1¢ per gallon, upon presenting to the State Tax Assessor a sworn statement accompanied by evidence as the assessor may require. The statement must show the total amount of special fuel so purchased and used by that person other than in the operation of registered motor vehicles on the highways of this State. [PL 2007, c. 438, §86 (AMD).]

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 18 months from the date of purchase. [PL 2015, c. 9, §2 (AMD).]

All fuel qualifying for a refund under this section is subject to the use tax imposed by chapter 215. [PL 2003, c. 390, §17 (RPR).]

SECTION HISTORY

PL 1983, c. 94, §§D6,9 (NEW). PL 1983, c. 438, §6 (AMD). PL 1983, c. 828, §10 (AMD). PL 1985, c. 127, §1 (AMD). PL 2003, c. 390, §17 (RPR). PL 2005, c. 332, §19 (AMD). PL 2007, c. 438, §§86,87 (AMD). PL 2015, c. 9, §2 (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 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.