

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

Amend the bill in section 3 in §2019 by striking out all of subsection 2 and inserting the following:

‘2. Refund authorized. The State Tax Assessor shall refund to a person that purchases parts and supplies for use in the repair and maintenance of motor vehicles and trailers that are used directly and primarily in the harvest-related transport of forest products the amount of sales tax paid with respect to those parts and supplies upon the person's presenting evidence that the purchase is eligible for a refund under this section. The refund claim must be submitted on a form prescribed by the assessor and must be accompanied by a copy or copies of that portion of the purchaser's most recent filing under the Code indicating that the purchaser is engaged in the harvest-related transport of forest products and such additional information as the assessor may require. The purchase must have been made on or after April 1, 2008 but before October 1, 2008. An application for a refund under this subsection must be filed with the assessor within 36 months of the date of purchase.’

Amend the bill in section 3 in §2019 by striking out all of subsection 4 and inserting the following:

‘4. Audit. The assessor may audit a claim for refund filed under subsection 2 or the use of a certificate issued under subsection 3. If the assessor determines that the amount of the claimed refund is incorrect or that the certificate has been used inappropriately, the assessor may issue an assessment within 3 years from the date of purchase or the date the claim was filed, whichever is later, or at any time if a fraudulent claim was filed. The claimant may seek reconsideration of the assessment pursuant to section 151.

5. Payment of claims. The assessor shall pay the approved amount to qualified applicants under this section within 30 days after receipt of a properly completed claim. Interest is not allowed on any payment made to a claimant pursuant to this section.’

Amend the bill by striking out all of section 5 and inserting in its place the following:

‘Sec. 5. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Revenue Services - Bureau of 0002

Initiative: Appropriates funds for computer programming and mailing and printing costs.

GENERAL FUND	2007-08	2008-09
All Other	\$7,000	\$0
GENERAL FUND TOTAL	\$7,000	\$0

SUMMARY

This amendment adds provisions to clarify the application of the exemption and improve administration.

FISCAL NOTE REQUIRED

(See attached)