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An Act To Exempt from Taxation Biodiesel Fuel Produced for Personal Use

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the nation is trying to decrease its dependence on foreign oil; and

Whereas, this bill assists that movement by providing a tax exemption for privately manufactured and used biofuel; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA §3204-A, sub-§7, as amended by PL 2003, c. 588, §13, is further amended to read:

7. Kerosene for retail sale. Kerosene prepackaged for home use or delivered into a separate tank for retail sale, in which case the excise tax must be remitted by licensed users pursuant to section 3207, rather than by the supplier; and

Sec. 2. 36 MRSA §3204-A, sub-§8, as enacted by PL 1997, c. 738, §11, is amended to read:

8. Dyed fuel. Dyed fuel; and

Sec. 3. 36 MRSA §3204-A, sub-§9 is enacted to read:

9. Self-produced biodiesel fuel. Biodiesel fuel that is produced by an individual and used by that same individual or a member of that individual's immediate family.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

SUMMARY

This bill exempts from the tax imposed on special fuels biodiesel fuel produced and used by the same individual or a member of that individual's immediate family.