

Maine Revised Statutes
Title 36: TAXATION
Chapter 451: GASOLINE TAX

§2909. REFUND OF ENTIRE TAX PAID BY CERTAIN COMMON CARRIERS

A person engaged in furnishing common carrier passenger service is entitled to reimbursement of the tax paid on internal combustion engine fuel used by that person in locally encouraged vehicles. For purposes of calculating reimbursement due pursuant to this section, internal combustion engine fuel used in a person's locally encouraged vehicles is presumed to bear the same proportional relationship to internal combustion engine fuel used in all of the person's passenger vehicles that the person's commutation fare revenue derived from service provided by locally encouraged vehicles bears to the person's total passenger fare revenue. "Commutation fare revenue" means revenue attributable to fares of 60¢ or less and fares paid for commutation or season tickets for single trips of less than 30 miles or for commutation tickets for one month or less. "Total passenger fare revenue" means all revenue attributable to the claimant's passenger operations. "Locally encouraged vehicles" means buses upon which no excise tax is collected under section 1483, subsection 13. [2009, c. 598, §47 (AMD).]

Applications for refunds must be filed with the State Tax Assessor, on a form prescribed by the assessor, within 12 months from the date of purchase. A refund may not be issued under this section unless the claimant's commutation fare revenue derived during the period for which the refund is claimed is at least 60% of the claimant's total passenger fare revenue derived during that period. [2007, c. 438, §71 (AMD).]

SECTION HISTORY

1965, c. 479, §1 (AMD). 2003, c. 390, §14 (RPR). 2005, c. 332, §17 (AMD). 2007, c. 438, §71 (AMD). 2009, c. 598, §47 (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 Special Session of the 128th Maine Legislature and is current through November 1, 2017. 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.
