**§3204-A. Exemptions**

The following fuels are exempt from the tax imposed by section 3203: [PL 1995, c. 271, §7 (NEW).]

**1. Single lot.**

[PL 1997, c. 738, §11 (RP).]

**2. Heating and cooking.**  Special fuel delivered into a tank used solely for heating or cooking purposes;

[PL 1999, c. 414, §28 (AMD).]

**2-A. Sales for resale.**  Special fuel sold for resale to a licensed supplier or low-energy fuel sold for resale to a licensed retailer;

[PL 1999, c. 733, §8 (AMD); PL 1999, c. 733, §17 (AFF).]

**3. Political subdivision.**  Special fuel sold in bulk to this State or any political subdivision of this State;

[PL 2007, c. 438, §77 (AMD).]

**4. Preclusion by federal law.**  Special fuel sold or used in such form or under such circumstances as precludes the collection of tax by reasons of federal law;

[PL 1997, c. 738, §11 (AMD).]

**5. Exportation.**  Special fuel sold only for exportation from this State by a licensed supplier;

[PL 2009, c. 625, §11 (AMD).]

**6. Generation.**  Special fuel sold to a person for the generation of power for resale or manufacturing;

[PL 1997, c. 738, §11 (AMD).]

**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;

[PL 2009, c. 288, §1 (AMD); PL 2009, c. 288, §4 (AFF).]

**8. Dyed fuel.**  Dyed fuel; and

[PL 2009, c. 288, §2 (AMD); PL 2009, c. 288, §4 (AFF).]

**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.

[PL 2009, c. 288, §3 (NEW); PL 2009, c. 288, §4 (AFF).]

SECTION HISTORY

PL 1995, c. 271, §7 (NEW). PL 1997, c. 738, §11 (AMD). PL 1999, c. 414, §§28,29 (AMD). PL 1999, c. 733, §8 (AMD). PL 1999, c. 733, §17 (AFF). PL 2003, c. 588, §13 (AMD). PL 2007, c. 438, §77 (AMD). PL 2009, c. 288, §§1-3 (AMD). PL 2009, c. 288, §4 (AFF). PL 2009, c. 625, §11 (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 Second Regular Session of the 131st Legislature and is current through October 15, 2024
. 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.