

§3208-A. Refund to government agencies and political subdivisions

Any government agency that buys and uses special fuel and that has paid a tax as provided by this chapter on that fuel is eligible for reimbursement in the amount of the tax paid. By contractual agreement, a government agency may assign to another person its right to receive funds under this section. A refund application on a form prescribed by the State Tax Assessor must be filed to claim a refund pursuant to this section. Applications for refunds must be filed with the assessor within 12 months from the date of purchase. For the purposes of this section, "government agency" means the State, or any political subdivision of the State, or the Federal Government. [PL 2017, c. 211, Pt. B, §8 (AMD).]

SECTION HISTORY

PL 1983, c. 438, §5 (NEW). PL 1987, c. 456, §2 (AMD). PL 2005, c. 664, §M1 (AMD). PL 2007, c. 438, §79 (AMD). PL 2017, c. 211, Pt. B, §8 (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.