

§3209. Reports; International Fuel Tax Agreement; payment of tax; allowance for losses

1. Suppliers and wholesalers. Every licensed supplier and wholesaler shall file on or before the last day of each month a return with the State Tax Assessor stating the gross gallons of distillates received, sold and used in this State by that licensed supplier or wholesaler during the preceding calendar month, on a form prescribed and furnished by the assessor. The return must include any further information reasonably required by the assessor. At the time of filing the return required by this subsection, each licensed supplier or wholesaler must pay to the assessor a tax as prescribed in section 3203 upon each gallon reported as a taxable sale or as taxable gallons used.

[PL 2009, c. 434, §54 (AMD).]

1-A. Retailers. Every licensed retailer shall file on or before the last day of each month a return with the assessor stating the gross gallons of low-energy fuel received, sold and used in this State by that retailer during the preceding calendar month on a form prescribed and furnished by the assessor. The return must include any further information reasonably required by the assessor. At the time of filing the return required by this subsection, each retailer shall pay to the assessor a tax as prescribed in section 3203 upon each gallon reported as a taxable sale or as taxable gallons used.

[PL 2007, c. 438, §80 (AMD).]

1-B. International Fuel Tax Agreement. The State Tax Assessor shall enforce the IFTA governing documents and take all steps necessary to maintain the State's membership in the IFTA, in order to:

A. Facilitate the administration of this chapter; [PL 2001, c. 396, §30 (NEW).]

B. Promote the fullest and most efficient possible use of the highway system; and [PL 2001, c. 396, §30 (NEW).]

C. Make uniform the administration, collection and enforcement of special fuel use taxation laws with respect to motor vehicles operated in multiple jurisdictions by ensuring this State's full participation in the single-base jurisdiction system embodied in the IFTA governing documents. [PL 2011, c. 644, §12 (AMD).]

If a provision of chapter 7 or this chapter is inconsistent with the IFTA governing documents, the IFTA governing documents prevail for purposes of this chapter except when prohibited by the Constitution of Maine or the United States Constitution. The assessor is authorized to ratify amendments to the IFTA governing documents on behalf of this State, except that the assessor may not ratify any provision that infringes on the substantive taxation authority of the Legislature, including the power to impose taxes, set tax rates and determine exemptions. The assessor may by mutual agreement with the Secretary of State delegate to the Secretary of State the assessor's responsibilities under this subsection, as well as the responsibility for the audit, assessment and processing of IFTA special fuel tax returns, IFTA special fuel tax collection, the administrative appeal of IFTA special fuel tax assessments and compliance with IFTA administrative requirements. Notwithstanding section 151, if the administrative appeal of IFTA special fuel tax assessments has been delegated to the Secretary of State, such appeals must be taken under Title 29-A, section 111 and the Maine Administrative Procedure Act. For purposes of this Title and Title 29-A, an IFTA special fuel tax assessment is considered final and subject to demand and enforced collection under this Title and Title 29-A if the tax assessed has not been paid by its due date and no further administrative or judicial review is available pursuant to this Title or Title 29-A.

[PL 2011, c. 644, §12 (AMD).]

2. Users generally. Except as provided by subsection 4, each user, not later than the last day of April, July, October and January of each year, shall file with the assessor a return that must include the total gallonage of fuels used within this State during the quarter ending the last day of the preceding month. The return must include any further information reasonably required by the assessor. At the

time of filing the return required by this subsection, each user shall pay to the assessor the tax imposed by section 3203 upon each gallon reported as a taxable use or as taxable gallons used, which has not been subjected to the special fuel tax.

[PL 2007, c. 438, §80 (AMD).]

3. Exempt users. Any user of special fuel operating exclusively within this State and using only special fuel purchased within this State upon which the State has received the special fuel tax, may be exempted, at the discretion of the assessor, from filing returns under this chapter. Any user of special fuel requesting exemption from filing returns shall submit an affidavit as prescribed by the assessor.

[PL 2007, c. 438, §80 (AMD).]

4. Annual returns in certain circumstances. Notwithstanding any other provisions of this section, a user may file an annual return with payment on or before January 31st of each year covering the prior year when the annual tax liability is expected to be \$100 or less or when allowed by the IFTA governing documents.

[PL 2001, c. 396, §30 (AMD).]

5. Monthly reports from wholesalers.

[PL 2009, c. 434, §55 (RP).]

SECTION HISTORY

PL 1983, c. 94, §§D6,9 (NEW). PL 1983, c. 828, §9 (AMD). PL 1985, c. 127, §1 (AMD). PL 1987, c. 200, §§2,3 (AMD). PL 1997, c. 738, §12 (RPR). PL 1999, c. 733, §§11,12 (AMD). PL 1999, c. 733, §17 (AFF). PL 2001, c. 396, §30 (AMD). PL 2007, c. 438, §80 (AMD). PL 2009, c. 434, §§54, 55 (AMD). PL 2011, c. 644, §12 (AMD).

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