

§2910. Refund of tax less 4¢ per gallon to users of aircraft

A person that buys and uses internal combustion engine fuel for the purpose of propelling piston engine aircraft and that has paid the tax imposed by this chapter on that fuel is entitled to reimbursement in the amount of the tax paid, less 4¢ per gallon, upon presenting to the State Tax Assessor a refund application accompanied by the original invoices showing those purchases. Applications for refunds must be filed with the assessor within 12 months from the date of purchase. All fuel that qualifies for a refund under this section is subject to the use tax imposed by chapter 215. [PL 2007, c. 438, §72 (AMD).]

SECTION HISTORY

PL 1965, c. 395, §4 (AMD). PL 1969, c. 426, §8 (AMD). PL 1971, c. 529, §6 (AMD). PL 1983, c. 94, §C15 (AMD). PL 2007, c. 438, §72 (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.