**CHAPTER 455**

**USE FUEL TAX**

**§3021. Short title**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3022. Definitions**

**(REPEALED)**

SECTION HISTORY

PL 1979, c. 474, §1 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3023. Purpose**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3024. Exchange of information among the states**

**(REPEALED)**

SECTION HISTORY

PL 1977, c. 668, §4 (RP). PL 1985, c. 127, §1 (RP).

**§3025. Levy of tax; exemptions; credit to highway fund**

**(REPEALED)**

SECTION HISTORY

PL 1969, c. 426, §9 (AMD). PL 1971, c. 529, §7 (AMD). PL 1983, c. 94, §C17 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3025-A. Credit; refund**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 198, §3 (NEW). PL 1969, c. 504, §49 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3026. Application for license; contents; licensing of users**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 198, §4 (AMD). PL 1981, c. 492, §E20 (AMD). PL 1981, c. 689, §5 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3027. Bond required**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 198, §5 (RP). PL 1985, c. 127, §1 (RP).

**§3028. Reports; computation and payment of tax**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 198, §6 (AMD). PL 1971, c. 101 (AMD). PL 1979, c. 474, §2 (AMD). PL 1981, c. 364, §36 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3029. Cancellation of licenses; bond surrendered**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 198, §7 (AMD). PL 1965, c. 513, §76 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3030. Failure to report and pay taxes**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 513, §77 (AMD). PL 1973, c. 7, §6 (AMD). PL 1977, c. 679, §22 (RP). PL 1985, c. 127, §1 (RP).

**§3031. Tax Assessor may estimate fuel used**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 513, §78 (AMD). PL 1979, c. 378, §25 (RP). PL 1985, c. 127, §1 (RP).

**§3032. Retention of records by users**

**(REPEALED)**

SECTION HISTORY

PL 1977, c. 696, §283 (AMD). PL 1979, c. 378, §26 (RP). PL 1985, c. 127, §1 (RP).

**§3033. Injunction; priority**

**(REPEALED)**

SECTION HISTORY

PL 1971, c. 21, §1 (AMD). PL 1981, c. 364, §37 (RPR). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3034. Discontinuance as a licensed user**

**(REPEALED)**

SECTION HISTORY

PL 1977, c. 696, §284 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3035. Use fuel dealer license; reports; tax**

**(REPEALED)**

SECTION HISTORY

PL 1969, c. 426, §10 (AMD). PL 1971, c. 21, §2 (AMD). PL 1971, c. 529, §8 (AMD). PL 1973, c. 7, §§7,8 (AMD). PL 1975, c. 10 (AMD). PL 1977, c. 679, §§23,24 (AMD). PL 1979, c. 378, §26A (AMD). PL 1981, c. 698, §184 (AMD). PL 1983, c. 94, §§C18,C19, D5,9 (AMD). PL 1983, c. 438, §4 (AMD). PL 1985, c. 127, §1 (RP). PL 1987, c. 402, §A184 (RP).

**§3036. Refunds of taxes erroneously or illegally collected**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3036-A. Credit for tax paid on worthless accounts**

**(REPEALED)**

SECTION HISTORY

PL 1981, c. 304, §2 (NEW). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3037. Refund of taxes for certain common carriers**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 479, §2 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1985, c. 127, §1 (RP).

**§3038. Failure to file statement; false statement**

**(REPEALED)**

SECTION HISTORY

PL 1969, c. 15, §1 (AMD). PL 1971, c. 21, §3 (AMD). PL 1977, c. 696, §285 (RPR). PL 1981, c. 689, §6 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1983, c. 334, §4 (AMD). PL 1983, c. 480, §A42 (AMD). PL 1985, c. 127, §1 (RP). PL 1989, c. 878, §B31 (RP).

**§3039. Additional violations**

**(REPEALED)**

SECTION HISTORY

PL 1965, c. 198, §8 (AMD). PL 1969, c. 15, §2 (AMD). PL 1975, c. 11, §3 (AMD). PL 1977, c. 696, §286 (RPR). PL 1979, c. 541, §B48 (AMD). PL 1981, c. 689, §7 (AMD). PL 1983, c. 94, §§D5,9 (RP). PL 1983, c. 480, §A43 (AMD). PL 1985, c. 127, §1 (RP). PL 1989, c. 878, §A108 (RP).

**§3040. Fuel use tax; compact**

**(REPEALED)**

SECTION HISTORY

PL 1983, c. 310, §5 (NEW). PL 1985, c. 127, §1 (RP). PL 1989, c. 878, §B32 (RP).

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