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SPECIAL NOTICE REGARDING DIESEL FUEL PURCHASES MADE BY GROUND FISHING BOATS EFFECTIVE JULY 1, 2007 – JUNE 30, 2008

Diesel fuel purchased for use in a *commercial groundfishing boat* will be *exempt from sales tax* for the period of *July 1, 2007-June 30, 2008*. **To qualify, the fuel must be purchased and used in a commercial groundfishing boat. This exemption does not apply to purchases of fuel made for other commercial fishing boats.**

Purchases of *dyed diesel fuel* may be exempted from the sales tax at the retail pump. The purchaser will be required to provide the retailer with a copy of:

- 1) An *Affidavit for Diesel Fuel Used in a Commercial Groundfishing Boat*, and
- 2) The boat operator's current commercial fishing license issued by the State.

Note: A new Affidavit will be required if any information on the Affidavit changes, including the expiration date of the commercial fishing license.

To exempt purchases of *clear diesel fuel*, the boat operator must complete the Maine *Special Fuel and Gasoline Tax Refund Application*. The boat name or hull number should be entered in Section 2 on the front of the form on the line labeled "Other".

Copies of the Refund Application may be requested by contacting Maine Revenue Services at 624-9609 or by going to the Maine Revenue Services fuel tax refund web page at:

<http://www.maine.gov/revenue/fueltax/refund%20programs/off%20highway/Offhighway.htm>

STATUTORY LANGUAGE AS ENACTED
P.L. 240

36 MRSA §1752, sub-§1-H is enacted to read:

1-H. Commercial groundfishing boat. "Commercial groundfishing boat" means a boat that is federally permitted to harvest northeast multispecies operated by a person who holds a commercial fishing license issued by the State and used for harvesting northeast multispecies. As used in this subsection, "northeast multispecies" has the same meaning as in 50 Code of Federal Regulations, Section 648.2 (2006).

36 MRSA §1760, sub-§8, ¶D is enacted to read:

D. Diesel internal combustion engine fuel bought and used from July 1, 2007 to June 30, 2008 for the purpose of operating or propelling a commercial groundfishing boat."



**STATE OF MAINE
MAINE REVENUE SERVICES**

SALES TAX EXEMPTION AFFIDAVIT

DIESEL FUEL USED IN A COMMERCIAL GROUND FISHING BOAT

By signing this document, you certify that the statements made herein, are true, correct, and complete, to the best of your knowledge.

I certify that the DYED DIESEL FUEL purchased at _____
located in _____, Maine will be used exclusively in the Federally permitted
commercial groundfishing boat listed below.

Printed Name: _____

Address: _____

Name of Groundfishing Vessel: _____ Hull No. _____

Commercial Fishing License No: _____ Expires: ____ / ____ / ____

Signature: _____

A copy of this Affidavit and a current copy of the boat operator's commercial fishing license must be kept on file to document sales of dyed diesel fuel exempted from the Maine sales tax.

All sales invoices must clearly indicate the vessel being fueled, either by name or hull number.

Make copies of this original and fill in the appropriate information.

This Affidavit is not valid after June 30, 2008.