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IMPORTANT INFORMATION
LAW CHANGE EFFECTIVE APRIL 2, 2015
Off-Highway Special Fuel and Gasoline Refund Application

Dear Taxpayer,

The Maine Legislature has recently enacted legislation that extends from 12 months to 18 months the period of time within which an application for a refund of taxes paid on special fuel and gasoline used off-highway may be made.

36 M.R.S. §2908, “Refund of tax in certain cases; time limit” now reads:

“A refund application on a form prescribed by the State Tax Assessor must be filed to claim a refund pursuant to this section. Interest must be paid at the rate determined pursuant to section 186, calculated from the date of receipt of the claim, for all proper claims not paid within 30 days of receipt. *Applications for refunds must be filed with the assessor within 18 months from the date of purchase.*”

If any taxpayer has been previously denied a refund for the reason of exceeding the 12 month threshold and they made purchases from October 2, 2013 forward, they may reapply for those purchases, provided the purchases fall within 18 months from the date of filing.

Additional information and forms can be obtained by contacting Maine Revenue Services at (207) 624-9609 or on the Web at <http://maine.gov/revenue/fuel.tax>.