18 - DEPARTMENT OF FINANCE & ADMINISTRATION

125 BUREAU OF TAXATION

Chapter 502 REGISTRATION, REPORTING AND PAYMENT OF TAX UNDER SPECIAL FUEL TAX ACT,

SUMMARY: Interprets the registering and tax reporting aspects of the Special Fuel Tax Act.

.01 Responsibility of Users to Register, Report and Pay Tax.

A. The person in whose name a vehicle is registered for highway use shall be considered to be the "user" required to register, report and pay tax, except in the following cases:

1. When common and contract carriers operate in this State under a franchise, the holders of the franchise shall be considered the "user" liable to register, report and pay tax.

2. When private operators who transfer the control and operation of their vehicles to another by written lease, the lessee shall be considered the "user" liable to register, report and pay tax.

B. If the franchise holder under A-1 or the lessee under A-2 fails to secure a license and report and pay tax, the person in whose name a vehicle is registered shall be considered a "user" required to register, report and pay tax.

C. If the person in whose name a vehicle is registered for highway use fails to secure a license and report and pay tax, any person who operates the vehicle in this State shall be considered a "user" required to register, report and pay tax.

BASIS: Establishes the basis of registering, reporting and paying tax under the Use Fuel Tax Act.

AUTHORITY: 36 M.R.S.A. §3209

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