PLEASE NOTE: Legislative Information *cannot* perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

## Resolve, To Suspend Fuel Tax Rate Adjustments for the 2012-2013 Biennium

**Emergency preamble. Whereas,** acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, current law requires the Department of Transportation to submit emergency legislation that suspends the indexing of the excise tax on motor fuel; and

Whereas, this indexing takes effect on July 1st annually; and

**Whereas,** in order to ensure that the indexing does not occur for the 2012-2013 biennium, this legislation needs to take effect prior to July 1, 2011; and

**Whereas,** in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore, be it

Sec. 1 Suspension of motor fuel and distillate tax indexing for 2012-2013 biennium. Resolved: That, notwithstanding the Maine Revised Statutes, Title 36, section 3321, subsection 1, the annual inflation adjustment of the excise tax imposed on internal combustion engine fuel pursuant to Title 36, section 2903, subsection 1 and the excise tax imposed upon distillates pursuant to section 3203, subsection 1B is suspended for the 2012-2013 biennium.

**Emergency clause.** In view of the emergency cited in the preamble, this legislation takes effect when approved.

## **SUMMARY**

This resolve suspends for 2 years, beginning July 1, 2011 and ending June 30, 2013, the annual indexing of the excise tax imposed on internal combustion engine fuel and distillates.