

18 - DEPARTMENT OF FINANCE & ADMINISTRATION

125 BUREAU OF TAXATION

Chapter 501 REPORTING UNDER GASOLINE TAX ACT

SUMMARY: Interprets the tax reporting aspects of the Gasoline Tax Act and the handling of certain product losses.

.01 Reporting

- A. Gasoline tax reports must be filed by every licensed distributor even though no purchases, or sales or use of gasoline were made during the month.
- B. The basis of reporting for Maine Gasoline Tax purposes is the actual measured gallonage received and sold, distributed or used. Reports made on basis of adjustments for temperatures shall not be accepted.
  - (1) Receipts at marketing locations in this State from outside this State shall be measured gallons received in the distributors bulk storage tanks.
  - (2) Receipts at marketing locations in this State from sources within this State shall be the measured gallons invoiced by the supplying distributor.
- C. Sales to the U.S. Government are not subject to State tax. Federal Tax Exemption Certificate (Form 1094) shall be required to support sales by dealers to the U.S. Government, where refund is made by the licensed distributor to the dealer. The certificate shall not be required in the case of direct sales by the distributor to the U.S. Government or dealer sales to the U.S. Government on the basis of the distributor's credit or courtesy card.

.02 Transfers on consignment. Where gasoline is delivered by a distributor on consignment basis to a consumer or to a retail outlet, whether such retail outlet is wholly owned by the distributor or not, it shall be considered to have been "distributed" within the meaning of the Gasoline Tax Act.

.03 Allowances for losses due to fire, accident or some unavoidable calamity. A licensed distributor must report immediately to the Bureau of Taxation on losses sustained by him through fire, accident, or unavoidable calamity, in order that the Bureau may make such investigations as it may deem necessary. In such a case, the distributor should not delay reporting such loss until the filing of his next

monthly report. Failure to report such losses promptly may result in the refusal of the Bureau to allow credit on account of tax liability with respect to such losses.

AUTHORITY: 36 M.R.S.A. §2906

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