

MAINE STATE LEGISLATURE

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NEW DRAFT

EIGHTY-SECOND LEGISLATURE

H. P. 1259

H. D. 489

House of Representatives, March 30, 1925.

New draft substituted for original bill. On motion of Mr. Hamilton of Caribou, tabled pending first reading and 500 copies ordered printed.

CLYDE R. CHAPMAN, Clerk.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND TWENTY-FIVE

AN ACT to Amend Sections Two, Five, Six and Eight of Chapter Two Hundred and Twenty-four of the Public Laws of Nineteen Hundred and Twenty-three, Relating to a Tax upon Gasoline.

Be it enacted by the People of the State of Maine, as follows:

Section 1. Section two of chapter two hundred twenty-
2 four of the public laws of nineteen hundred twenty-three
3 is hereby amended by striking out the whole of said section
4 and inserting in place thereof the following:

'Sect. 2. There is hereby levied and imposed an excise
2 tax of three cents per gallon upon said internal combustion

3 engine fuels sold within this state and for the uses defined
4 in this act; excepting, however, such internal combustion
5 engine fuels in such form and under such circumstances
6 as shall preclude the collection of this tax from the dis-
7 tributor by reason of the provisions of the laws of the
8 United States, or sold wholly for exportation from the
9 state, or sold for exclusive use in motor boats, tractors
10 used for agricultural purposes not operating on public ways
11 or in such vehicles as run only on rails or trucks, or sold
12 for use in stationary engines, or sold for uses in the me-
13 chanical industrial arts.'

Sect. 2. Section five of the same chapter is hereby
2 amended by striking out the words "one cent" in the sec-
3 ond line thereof and inserting in place thereof the words
4 'three cents,' so that said section, as amended, shall read
5 as follows:

'Sect. 5. Each distributor paying or becoming liable to
2 pay the tax imposed by this act shall be entitled to charge
3 and collect three cents per gallon only as a part of the selling
4 price of the internal combustion engine fuels subject to the
5 tax.'

Sect. 3. Section six of the same chapter is hereby amend-
2 ed by striking out the words "one cent" in the ninth line
3 thereof and inserting in place thereof the words 'three
4 cents,' so that said section as amended shall read as fol-
5 lows:

'Sect. 6. Every distributor shall on or before the fifteenth

2 day of each month, render a report to the state auditor
3 stating the number of gallons of internal combustion en-
4 gine fuels received, sold and used in the state by him during
5 the preceding calendar month on forms to be furnished
6 by said auditor; and said report shall contain such further
7 information pertinent thereto as said auditor shall prescribe.
8 On or before the first day of the calendar month succeed-
9 ing the filing of said report each distributor shall pay to
10 the treasurer of state a tax of three cents per gallon upon
11 each gallon so reported as sold or distributed. On or be-
12 fore the first day of each calendar month the state auditor
13 shall transmit to the treasurer of state such information as
14 shall show all taxes due from each distributor under the
15 provisions of this act.'

Sect. 4. Section eight of said chapter is hereby amended
2 by striking out the whole of said section and inserting in
3 place thereof the following:

'Sect. 8. All moneys received through the provisions of
2 this act by the treasurer of state shall be appropriated and
3 used in the following manner, namely: sixteen and two-
4 thirds per cent thereof for the maintenance of state aid
5 highways; sixteen and two-thirds per cent thereof shall be
6 added to the appropriation for the payment of third-class
7 highways, and the remaining sixty-six and two-thirds per
8 cent shall be used for the construction of state and federal
9 aid highways.'