

# MAINE STATE LEGISLATURE

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NEW DRAFT

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**EIGHTY-SECOND LEGISLATURE**

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**H. P. No. 1288**

**H. D. No. 521**

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House of Representatives, April 4, 1925.

Substituted for another draft and tabled by Mr. Hamilton  
of Caribou pending first reading and 500 copies ordered printed.

CLYDE R. CHAPMAN, Clerk.

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**STATE OF MAINE**

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

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AN ACT Relating to a Tax upon Gasoline.

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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.'

Sect. 2. Section five of said chapter two hundred twenty-  
2 four is hereby amended by striking out the words "one  
3 cent" in the second line thereof and inserting in place  
4 thereof the words 'three cents,' so that said section, as  
5 amended, shall read 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  
4 selling price of the internal combustion engine fuels subject  
5 to the tax.'

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

'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 engine  
4 fuels received, sold and used in the state by him during  
5 the preceding calendar month on forms to be furnished by  
6 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  
14 as shall show all taxes due from each distributor under the  
15 provisions of this act.'

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

'Sect. 8. All money 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.'

Sect. 5. Chapter two hundred twenty-four of the public  
2 laws of nineteen hundred twenty-three is also further  
3 amended by adding after section ten the following section:

'Sect. 11. Any person, firm or corporation who shall buy  
2 and use any internal combustion engine fuel as defined in  
3 this act for the purpose of operating or propelling stationary  
4 gas engines, tractors, motor boats, or who shall purchase  
5 or use any of such fuel for cleaning or dyeing or other com-  
6 mercial use of the same, except in motor vehicles, other

7 than tractors, operated or intended to be operated upon  
8 any of the public highways of the state of Maine, and who  
9 shall have paid any tax on internal combustion engine fuel  
10 levied or directed to be paid as provided by this act, either  
11 directly by the collection of such tax by the vendor from  
12 such consumer, or indirectly by adding the amount of such  
13 tax to the price of such fuel, and paid by such consumer,  
14 shall be reimbursed and repaid the amount of such tax  
15 paid by him upon presenting to the state auditor an affidavit  
16 accompanied by the original invoices showing such pur-  
17 chase, which affidavit shall be verified by the oath of  
18 such affiant, and shall state the total amount of such fuel  
19 so purchased and used by such consumer except that used  
20 in motor vehicles, other than tractors, operated or intended  
21 to be operated upon any of the public highways of the state,  
22 and the governor and council, upon the presentation of such  
23 affidavit and such vouchers, approved by the state auditor,  
24 shall cause to be repaid to such consumer from the taxes  
25 collected on internal combustion engine fuels the said taxes  
26 so paid by such consumer on fuels purchased and used,  
27 except those used for motor vehicles, other than tractors,  
28 as aforesaid; provided, that applications for refunds as  
29 provided herein must be filed with the state auditor within  
30 ninety days from the date of purchase of invoice.'