

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

# EIGHTY-FIFTH LEGISLATURE

---

---

**Legislative Document**

**No. 390**

---

---

S. P. 371

In Senate, Feb. 6, 1931.

Referred to Committee on Taxation and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Southard of Kennebec.

---

---

## STATE OF MAINE

---

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

---

AN ACT With Reference to Deduction to Be Made by Dis-  
tributors on Gasoline Tax.

---

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

Section eighty-four of chapter twelve of the revised statutes is hereby amended by adding after the words "so reported as sold or distributed," in the eighth and ninth lines thereof, the words 'less a deduction of two percent therefrom,' so that said section as amended shall read as follows:

'Sect. 84. Every distributor shall, on or before the fifteenth day of each month, render a report to the state auditor stating the number of gallons of internal combustion engine fuels received, sold, and used in the state by him during the preceding calendar month on forms to be furnished by said auditor; and said report shall contain such further information pertinent thereto as said auditor shall prescribe. On or before the first day of the calendar month succeeding the filing of said report each distributor shall pay to the treasurer of state a tax of four cents per gallon upon each gallon so reported as sold or distributed less a deduction of two percent therefrom. On or before the first day of each calendar month the state auditor shall transmit to the treasurer of state such information as shall show all taxes due from each distributor under the provisions of sections seventy-nine to eighty-nine.'