

# MAINE STATE LEGISLATURE

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Legislative Document

No. 971

H. P. 1827

House of Representatives, April 5, 1937.

Reported by Mr. Haskell from Committee on Taxation and laid on table to be printed under joint rules.

HARVEY R. PEASE, Clerk.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-SEVEN

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AN ACT Relating to the Gasoline Tax.

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

**Sec. 1. R. S., c. 12, § 84, amended.** Section 84 of chapter 12 of the revised statutes, as amended, is hereby further amended to read as follows :

**‘Sec. 84. Reports, assessment of tax.** Every distributor shall on or before the 15th day of each month render a report to the state tax assessor stating the number of gallons of internal combustion engine fuel received, sold and used in the state by him during the preceding calendar month, on forms to be furnished by the state tax assessor. Such report shall contain such further information pertinent thereto as the state tax assessor shall prescribe, and the state tax assessor may make such other reasonable rules and regulations regarding the administration and enforcement of the provisions of the gasoline tax act as he may deem necessary or expedient **copies of which shall be sent to distributors**, and shall have access during reasonable business hours to the books, invoices and vouchers of the distributor, which may show the fuel handled by the distributor. On or before the 1st day of the calendar month succeeding the filing of said report each distributor shall pay to the treasurer of state a tax of 4 cents upon each gallon so reported as sold, distributed or used; and if said report is not filed by the 15th day of the month such distributor shall be liable to a penalty of \$5 a day for each day in arrears due on demand by

the state tax assessor and recoverable in an action of debt. Each distributor shall ~~pay~~ within 15 days after demand made on him by the tax assessor, **pay** a tax of 4c per gallon upon each gallon of such fuel upon which the tax has not been paid, which upon an audit the state tax assessor may find to have been received **into the state during the preceding year** by the distributor and not properly accounted for in a distributor's report or in accordance with law. ~~;~~ ~~provided, however that an allowance of not more than one per cent from the amount of fuel received by a distributor may be allowed by the state tax assessor in accordance with the facts as he finds them to be, if he is satisfied that there has been a loss through shrinkage, evaporation or handling, and provided that~~ **An allowance of not more than 1% from the amount of fuel received by the distributor into the state, plus 1% on all transfers in vessels or tank cars by a distributor in the regular course of his business from one of his places of business to another within the state, may be allowed by the tax assessor to cover the loss through shrinkage, evaporation or handling sustained by the distributor; but the total allowance for such losses shall not exceed 2% of the receipts by such distributor into the state, and no further deduction shall be allowed unless the state tax assessor is satisfied on definite proof submitted to him that a further deduction should be allowed by him for a loss sustained through fire, accident or some unavoidable calamity. On or before the 1st day of each calendar month the state tax assessor shall transmit to the treasurer of state such information as shall show all taxes due from each distributor under the provisions of sections 79 to 89-B.'**

**Sec. 2. R. S., c. 12, § 88, amended.** The last sentence of section 88 of chapter 12 of the revised statutes, as amended, is hereby further amended to read as follows:

'The claims of the state for sums due from the distributor under the provisions of the gasoline tax act shall be preferred and priority claims in the event of the assignment, receivership or bankruptcy of the distributor **and any distributor who has paid said tax to the state shall be subrogated to the state's priority in the event of the assignment, receivership or bankruptcy of anyone who is liable to such distributor for such tax.'**