

# MAINE STATE LEGISLATURE

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# N I N E T Y - F I R S T      L E G I S L A T U R E

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**Legislative Document**

**No. 401**

H. P. 835

House of Representatives, February 10, 1943.

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Pelletier of Sanford.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-THREE

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### AN ACT Relating to Refund of $\frac{3}{4}$ of Engine Fuel Tax.

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

**R. S., c. 12, § 89, amended.** Section 89 of chapter 12 of the revised statutes, as amended, is hereby further amended to read as follows :

**‘Sec. 89. Provision for refund of  $\frac{3}{4}$  of tax collected in certain instances; procedure for obtaining refund; time limit for filing application for refund.**

Any person, association of persons, firm, or corporation who shall buy and use any internal combustion engine fuel as defined in sections 79 to 89 for the purpose of operating or propelling motor boats, tractors used for agricultural purposes not operating on public ways, or in such vehicles as run only on rails or tracks, or in stationary engines, or in the mechanical or industrial arts, or for any other commercial use except in motor vehicles operated or intended to be operated upon any of the public highways of the state of Maine, or except for the use in the operation of aircraft and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by sections 79 to 89, either directly by the collection of such tax by the vendor from such consumer, or indirectly by adding the amount of such tax to the price of such fuel and paid by such consumer, shall be reimbursed and repaid to the extent of  $\frac{3}{4}$  of the amount of such tax paid by him upon presenting to the state tax assessor an affi-

davit accompanied by the original invoices showing such purchases, which affidavit shall be verified by the oath of such affiant, and shall state the total amount of such fuel so purchased and used by such consumer other than in motor vehicles operated or intended to be operated upon any of the public highways of the state, and in the operation of aircraft, ~~and the governor and council, upon the presentation of such affidavit and such vouchers, approved by the state tax assessor, shall cause to be repaid to such consumer from the taxes collected on internal combustion engine fuels  $\frac{3}{4}$  of the said taxes so paid by such consumer on fuels purchased and used, other than for motor vehicles as aforesaid.~~ Provided, that applications for refunds as provided herein must be filed with the state tax assessor within 9 months from the date of purchase of invoice.'