

MAINE STATE LEGISLATURE

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

Legislative Document

No. 1316

H. P. 1944

House of Representatives, March 9, 1949

Referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Brown of Baileyville.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT Relating to Tax on Gasoline Used for Aeronautical Purposes.

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

Sec. 1. R. S., c. 14, § 160, amended. The 1st paragraph of section 160 of chapter 14 of the revised statutes, as amended by chapter 247; section 1 of chapter 349; section 1 of chapter 379, all of the public laws of 1947, is hereby further amended to read as follows:

‘An excise tax is levied and imposed at the rate of 6c per gallon upon internal combustion engine fuel sold or used within this state, including such sales when made to the state or any political subdivision thereof, for any purpose whatsoever, excepting, however, such internal combustion engine fuel sold or used in such form and under such circumstances as shall preclude the collection of this tax by reason of the provisions of the laws of the United States, or sold wholly for exportation from the state, or brought into the state in the ordinary standardized equipment fuel tank attached to and forming a part of a motor vehicle and used in the operation of such vehicle within the state; **provided that the excise tax on internal combustion engine fuel sold by a distributor to be used for aeronautical purposes shall be levied and imposed at the rate of 4c per gallon;** provided, however, that on the same fuel only 1 tax shall be paid to the state, for

which tax the distributor first receiving the fuel in the state shall be primarily liable to the state, except when such fuel has been sold and delivered to another distributor in the state, in which case the purchasing distributor shall be primarily liable to the state for the tax; and provided further, that 5c of the tax so paid, and no more, upon such internal combustion fuel used in motor boats, in 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, shall be refunded as hereinafter provided; and provided, further, that ~~the~~ 8 mills of the tax so paid on fuel used in motor boats, which is not refunded under the provisions of section 166, shall be paid to the treasurer of state, to be made available to the commissioner of sea and shore fisheries for the purpose of conducting research, development and propagation activities by that department.'

Sec. 2. R. S., c. 14, § 162, amended. Section 162 of chapter 14 of the revised statutes, as amended by section 2 of chapter 349 of the public laws of 1947, is hereby further amended to read as follows:

'Sec. 162. Distributor entitled to collect excise tax levied by § 160. Each distributor paying or becoming liable to pay the tax imposed by sections 159 to 168, inclusive, shall be entitled to charge and collect ~~6c per gallon~~ ~~on the excise tax levied by section 160~~ only as a part of the selling price of the internal combustion engine fuels subject to the tax.'

Sec. 3. R. S., c. 14, § 163, amended. The 3rd and 5th sentences of section 163 of chapter 14 of the revised statutes, as amended by section 2 of chapter 31 of the public laws of 1945, and by section 3 of chapter 349 and section 2 of chapter 379, both of the public laws of 1947, are hereby further amended to read as follows:

'At the time of the filing of said report each distributor shall pay to the state tax assessor a tax ~~of 6c at the rate levied by section 160~~ upon each gallon so reported as sold, distributed or used, and the state tax assessor shall pay over all receipts from such tax to the treasurer of state daily.'

'Each distributor shall, within 15 days after demand made on him by the state tax assessor, pay a tax ~~of 6c at the rate levied by section 160~~ 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.'

Sec. 4. R. S., c. 14, § 166, amended. Section 166 of chapter 14 of the revised statutes, as amended by section 3 of chapter 31 of the public laws

of 1945, and by section 1 of chapter 101 and section 4 of chapter 349, both of the public laws of 1947, is hereby further amended to read as follows:

'Sec. 166. Provision for refund of 5/6 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 159 to 168, inclusive, 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 this state, or turnpike operated and maintained by the Maine Turnpike Authority, or except ~~as provided in section 166-A~~ 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 159 to 168, inclusive, 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 5/6 of the amount of such tax paid by him upon presenting to the state tax assessor a statement accompanied by the original invoices showing such purchases, which statement shall show 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.

Provided that applications for refunds as provided herein must be filed with the state tax assessor within 9 months from the date of purchase.'

Sec. 5. R. S., c. 14, § 166-A, repealed. Section 166-A of chapter 14 of the revised statutes, as enacted by section 4-A of chapter 349 of the public laws of 1947, is hereby repealed.