

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-eighth and Eighty-ninth  
Legislatures

OF THE

STATE OF MAINE

From April 24, 1937 to April 21, 1939

AND

MISCELLANEOUS STATE PAPERS

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Published by the Secretary of State, in conjunction  
with the Revisor of Statutes in accordance with the  
Resolves of the Legislature approved June 28, 1820,  
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AUGUSTA, MAINE  
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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Eighty-ninth Legislature

1939

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## Chapter 166

### AN ACT Providing for the Disposition of Moneys from the Tax on Gasoline Purchased for Use in Internal Combustion Engines.

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

R. S., c. 12, additional. Chapter 12 of the revised statutes is hereby amended by adding thereto 2 new sections to be numbered sections 89-A and 89-C and to read as follows:

'Sec. 89-A. Aeronautical fund. Every distributor of internal combustion fuels shall keep a record of sales of such fuels as are to be used for aeronautical purposes and shall render a report thereof as provided in section 84. In the event that the consumer fails to request a refund of  $\frac{3}{4}$  of the tax authorized by section 89 within 9 months from the date of purchase, then the said  $\frac{3}{4}$  of the tax shall be added to a fund to be known as the aeronautical fund. All fees from the registration of aircraft and pilots as provided for in chapter 265 of the public laws of 1933 and all fines as imposed under the provisions of said chapter shall accrue to the aeronautical fund. Any unexpended balance from the above apportionments shall not lapse but shall be carried forward to the same fund for the next fiscal year and be available for such uses as indicated in this section. This fund may be expended, upon approval by the governor and council, by any legislative commission or committee set up by an act of the legislature, in such ways as may be deemed expedient for the promotion of aeronautics within the state. If such commission or committee be not established, then the appropriate state officer for aeronautics may carry out the requirements of this section in the manner hereinbefore provided.'

'Sec. 89-C. Tax allocation.  $\frac{1}{8}$  of the tax on fuels used for aeronautical purposes shall be allocated to the aeronautical fund as established by section 89-A.'

Approved April 6, 1939.

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## Chapter 167

### AN ACT Relating to Incorporation of Cemeteries and the Operation of Burying Grounds, Burial Structures, and Disposal of Dead Human Bodies.

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

R. S., c. 24, § 21-B, amended. Section 21-B of chapter 24 of the revised statutes, as created by section 5 of chapter 99 of the public laws of 1937, is hereby amended to read as follows: