

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES  
AS PASSED BY THE  
Ninety-first and Ninety-second  
Legislatures  
OF THE  
STATE OF MAINE

From April 10, 1943 to April 21, 1945  
AND MISCELLANEOUS STATE PAPERS  
From April 10, 1943 to May 24, 1945

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Published by the Revisor of Statutes in accordance  
with Chapter 10 of the Revised Statutes of 1944.

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KENNEBEC JOURNAL  
AUGUSTA, MAINE  
1945

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Ninety-second Legislature

**1945**

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## Chapter 30

### AN ACT Relating to the Assessment and Collection of the Potato Tax.

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

Sec. 1. R. S., c. 14, § 210, amended. The 1st sentence of section 210 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Every shipper of potatoes, as defined in section 207, shall file ~~a duly acknowledged~~ an application with the state tax assessor, on forms prescribed and furnished by the state tax assessor which shall contain the name under which such shipper is transacting business within the state, the place or places of business and location of loading and shipping places and agents of the shipper; the names and addresses of the several persons constituting a firm or partnership and, if a corporation, the corporate name and the names and addresses of its principal officers and agents within the state.'

Sec. 2. R. S., c. 14, § 212, amended. Section 212 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 212. Report of shipments to be made on 15th of each month for preceding month; tax to be paid on or before 1st day of month succeeding filing of report. Every shipper shall keep as a part of his permanent records a record of all purchases, sales, and shipments of potatoes, which said records shall be open for inspection at all times as hereinafter provided, and every shipper shall, on or before the 15th day of each month, render a report to the state tax assessor stating the quantity of potatoes received, sold, or shipped by him during the preceding calendar month, on forms to be furnished by said tax assessor, and said report shall contain such further information pertinent thereto as said state tax assessor shall prescribe. On or before the 1st day of the calendar month succeeding the filing of said report, each shipper shall pay to the ~~treasurer of state tax assessor~~ a tax at the rate of 1c per barrel upon all potatoes so reported as purchased, sold, or shipped, as determined by the state tax assessor. ~~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 shipper under the provisions of sections 206 to 217, inclusive. The state tax assessor shall pay over all receipts from such tax to the treasurer of state daily.'~~

Sec. 3. R. S., c. 14, § 213, amended. Section 213 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 213. State tax assessor or his agent to have authority to inspect. The state tax assessor or his duly authorized agent shall have authority to enter any place of business of any shipper, or any car, boat, truck, or other conveyance in which potatoes are to be transported, and to inspect any books or records of any shipper for the purpose of determining what potatoes are taxable under the provisions of sections 206 to 217, inclusive, or for the purpose of determining the truth or falsity of any statement or return made by any shipper, and he shall have authority to delegate such power to the commissioner of agriculture, his deputies, agents, servants, or employees.'

Effective July 21, 1945

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## Chapter 31

### AN ACT Relating to the Assessment and Collection of the Gasoline Tax and the Use Fuel Tax.

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

Sec. 1. R. S., c. 14, § 161, amended. The 1st sentence of section 161 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Every distributor of internal combustion engine fuel in the state, except distributors described in section 164, shall file a ~~duly acknowledged~~ application for a certificate with the state tax assessor on forms prescribed and furnished by him, which shall contain the name under which such distributor is transacting business within the state, the place or places of business, and location of distributing stations, and agencies of the distributor, the names and addresses of the several persons constituting the firm or partnership, and if a corporation its corporate name, and the names and addresses of its principal officers and agents within the state.'

Sec. 2. R. S., c. 14, § 163, amended. Section 163 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 163. Rules and regulations; reports; assessment of tax. Every distributor shall on or before the last 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