

MAINE STATE LEGISLATURE

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

From April 22, 1945 to May 14, 1947
AND MISCELLANEOUS STATE PAPERS
From May 25, 1945 to May 14, 1947

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Ninety-third Legislature

1947

Chapter 378

AN ACT Relating to Width of Trucks Hauling Forest Products.

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

R. S., c. 19, § 85, amended. The 1st sentence of section 85 of chapter 19 of the revised statutes, as repealed and replaced by section 4 of chapter 348 of the public laws of 1947, is hereby repealed and the following enacted in place thereof:

'No motor vehicle or trailer which with or without load is wider than 96 inches over all shall be operated upon any way or bridge; except that motor vehicles or trailers hauling firewood, pulpwood, logs or bolts may be operated on any way or bridge if the width of the load does not exceed 102 inches; provided, however, that a strip 3 inches thick shall extend along the sides of the platform securely fastened to the platform of the vehicle or trailer in order that the load shall pitch to the center of said vehicle or trailer; and provided further, that each vehicle or trailer shall carry a solid-boarded tailboard or 5 stakes evenly spaced of sufficient strength to maintain the weight of the load, and such load at no place along its length shall be higher than the tailboard or stakes.'

Effective August 13, 1947

Chapter 379

AN ACT to Define "Distributor" in the Gasoline Tax Law.

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

Sec. 1. R. S., c. 14, § 160, amended. Section 160 of chapter 14 of the revised statutes, as amended by section 1 of chapter 349 of the public laws of 1947, is hereby further amended to read as follows:

'Sec. 160. Tax levied; rebates. An excise tax is levied and imposed at the rate of ~~6c~~ 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, however,

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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 ~~in tank car or ship or barge lots~~ 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 ~~3c~~ 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.

It is the responsibility of said commissioner to select activities and projects that will be most beneficial to the commercial fisheries of the state.'

Sec. 2. R. S., c. 14, § 163, amended. 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 of the public laws of 1947, is hereby further 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 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 he or his duly authorized agent 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. At the time of the filing of said report each distributor shall pay to the state tax assessor a tax of ~~4c~~ 6c 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. And if such report is not filed by the last 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, within 15 days after demand made on him by the state tax assessor, pay a tax of ~~4c~~ 6c 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. ~~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 state tax assessor shall make additional allowances for losses sustained by the distributor if the same are necessary to save the distributor from paying the above tax on gasoline neither sold nor used by such distributor within the state. An allowance of not more than 1% from the amount of fuel received by the distributor, 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 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.~~

Sec. 3. Intent. It is the intent of the legislature that the provisions of this act shall not be held to be inconsistent with the provisions of sections 1 and 3 of chapter 349 of the public laws of 1947, but the intent being to amend sections 1 and 3 of chapter 349 of the public laws of 1947 to conform to the provisions of this act.

Effective August 13, 1947

Chapter 380

AN ACT Relating to Fees of Registers of Deeds.

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

R. S., c. 79, § 232, amended. Section 232 of chapter 79 of the revised statutes is hereby amended to read as follows:

'Sec. 232. Fees payable to registers of deeds. Registers of deeds shall receive for:

Recording a deed, mortgage, or lease, or description of a family burying-ground, ~~75c~~ \$1;