

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and Fifth Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with
the Revised Statutes of 1964, Title 3 Section 164, Subsection 6.

THE KNOWLTON AND MCLEARY COMPANY
FARMINGTON, MAINE
1971

PUBLIC LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE
One Hundred and Fifth Legislature
1971

Sec. 6. R. S., T. 34, § 1635, repealed. Section 1635 of Title 34 of the Revised Statutes is repealed.

Sec. 7. P. L., 1957, c. 387, §§ 34-A - 34-J, repealed. Sections 34-A to 34-J of chapter 387 of the public laws of 1957 are repealed.

Sec. 8. Transfer of records and supervision, employment. This Act shall become effective on July 1, 1973 on which date all records of the Cumberland County Juvenile Probation Department shall transfer to the control of the State Division of Probation and Parole and all juvenile probationers under supervision of the Cumberland County Juvenile Probation Department shall come under the supervision of the State Division of Probation and Parole.

All matters in process by the Cumberland County Juvenile Probation Department on the effective date of this Act, in connection with any juvenile, shall become the responsibility of the State Division of Probation and Parole.

Any employee of the Cumberland County Juvenile Probation Department on the effective date of this Act shall have the opportunity of employment with the State Division of Probation and Parole. Each employee of the Cumberland County Juvenile Probation Department, upon the effective date of this Act, who exercises the opportunity of employment with the State Division of Probation and Parole, and who, as an employee of the Cumberland County Juvenile Probation Department was a member of the Maine State Retirement System, shall be credited with all such time accrued as such member, and shall be entitled to all benefits of a State employee in the classified service, including position classification status, based upon the salary earned by such employee, upon the effective date of this Act, and longevity based upon continuous years of service with the Cumberland County Juvenile Probation Department, and prior state service, if such state service immediately preceded employment with the Cumberland County Juvenile Probation Department.

Effective July 1, 1973

Chapter 529

AN ACT Increasing the Gasoline Tax.

Emergency preamble. Whereas, the present highway program requires immediate funds in order to match federal funds for the construction of highways and to carry out necessary maintenance of highways; and

Whereas, such construction and maintenance should be started immediately to preserve the roads and furnish transportation for necessities to the people; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the fol-

lowing legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. R. S., T. 36, § 2903, amended. The first sentence of section 2903 of Title 36 of the Revised Statutes, as amended, is further amended to read as follows:

An excise tax is levied and imposed at the rate of ~~8¢~~ 9¢ 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 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 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, except that the rate shall be 1¢ per gallon upon internal combustion engine fuel as defined in section 2902 bought or used by any person, association of persons, firm or corporation for the purpose of propelling jet or turbojet engine aircraft, including such sales when made to the State or any political subdivision thereof, excepting such fuel sold or used under such circumstances as shall preclude the collection of this tax by reason of the laws of the United States, or sold wholly for exportation from the State, or brought into the State in the fuel tanks of an aircraft.

Sec. 2. R. S., T. 36, § 2905, amended. Section 2905 of Title 36 of the Revised Statutes, as amended, is further amended to read as follows:

§ 2905. Distributor or importer collects 9¢ additional

Each distributor or importer paying or becoming liable to pay the tax imposed by this chapter shall be entitled to charge and collect ~~8¢~~ 9¢ per gallon only as a part of the selling price of the internal combustion engine fuels subject to the tax.

Sec. 3. R. S., T. 36, § 2906, amended. The 4th sentence of section 2906 of Title 36 of the Revised Statutes, as amended, is further amended to read as follows:

At the time of the filing of said report each distributor and importer shall pay to the State Tax Assessor a tax of ~~8¢~~ 9¢ 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.

Sec. 4. R. S., T. 36, § 2906, amended. The 6th sentence of section 2906 of Title 36 of the Revised Statutes, as last repealed and replaced by section 95 of chapter 544 of the public laws of 1967, and as amended, is further amended to read as follows:

Each certificate holder shall, within 15 days after demand made on him by the State Tax Assessor, pay a tax of ~~8¢~~ 9¢ 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 all

or any part of the preceding 2 calendar years by the certificate holder and not properly accounted for in a report or in accordance with law, provided such demand is made within one year of the close of the period covered by such audit.

Sec. 5. R. S., T. 36, § 2908, amended. Section 2908 of Title 36 of the Revised Statutes, as amended, is further amended to read as follows:

§ 2908. Refund of 8/9 of tax in certain cases; time limit

Any person, association of persons, firm or corporation who shall buy and use any internal combustion engine fuel as defined in this chapter for the purpose of operating or propelling commercial 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 turnpikes operated and maintained by the Maine Turnpike Authority, or except as provided in sections 2910 and 2911, 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 this chapter, 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 ~~7/8~~ 8/9 of the amount of such tax paid by him upon presenting to the State Tax Assessor a sworn 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. Applications for refunds must be filed with the State Tax Assessor within 12 months from the date of purchase.

Sec. 6. R. S., T. 36, § 2910, amended. Section 2910 of Title 36 of the Revised Statutes, as amended, is further amended to read as follows:

§ 2910. Refund of 5/9 of tax to users of aircraft

Any person, association of persons, firm or corporation who shall buy and use any internal combustion engine fuel as defined in section 2902, for the purpose of propelling piston engine aircraft and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by this chapter, 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 ~~4/9~~ 5/9 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. Applications for refunds must be filed with the State Tax Assessor within 12 months from the date of purchase.

Sec. 7. R. S., T. 36, § 3025, amended. The first sentence of section 3025 of Title 36 of the Revised Statutes, as amended by section 9 of chapter 426 of the public laws of 1969, is further amended to read as follows:

An excise tax is imposed on all users of fuel upon the use of such fuel by any person within this State, only when such fuel is used in an internal combustion engine for the generation of power to propel motor vehicles of any kind or character on the public highways or turnpikes operated and maintained by the Maine Turnpike Authority, at the rate of ~~8e~~ 9¢ per gallon, to be computed in the manner set forth in this chapter.

Sec. 8. R. S., T. 36, § 3035, amended. The 3rd, 4th and 5th paragraphs of section 3035 of Title 36 of the Revised Statutes, as amended, are further amended to read as follows:

At the time of the filing of said report each use fuel dealer shall pay to the State Tax Assessor a tax of ~~8e~~ 9¢ upon each gallon so reported as sold or used, and the State Tax Assessor shall pay over all receipts from such tax to the Treasurer of State daily. If such report is not filed by the last day of the month such dealer shall be liable to a penalty of \$1 a day for each day in arrears, due on demand by the State Tax Assessor and recoverable in a civil action.

Each dealer shall, within 15 days after demand made on him by the State Tax Assessor, pay a tax of ~~8e~~ 9¢ per gallon upon each gallon of such fuels 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 dealer and not properly accounted for in a dealer's report or in accordance with law.

Each dealer paying or becoming liable to pay the tax imposed by this section shall be entitled to charge and collect ~~8e~~ 9¢ per gallon only as a part of the selling price of the fuels subject to the tax.

Sec. 9. Collection of taxes. No tax imposed by this Act shall be levied prior to June 1, 1971. With respect to internal combustion engine fuel as defined in the Revised Statutes, Title 36, section 2902, this Act shall apply only to such fuel which the distributor shall sell, distribute or use on and after June 1, 1971.

Sec. 10. Allocation of General Highway Fund. Receipts to the General Highway Fund for the next 2 fiscal years—from July 1, 1971 to June 30, 1972 and from July 1, 1972 to June 30, 1973—shall be segregated, apportioned and expended as follows:

	1971-72	1972-73
HIGHWAY CONSTRUCTION		
State Highway and Federal Systems	\$5,000,000	\$5,000,000

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.