

# MAINE STATE LEGISLATURE

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CHAPTER 453  
GASOLINE ROAD TAX

Sec.

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**§ 2961. Motor carrier, defined**

The term "motor carrier" as used in this chapter means every person, firm or corporation which is engaged in intrastate or interstate commerce, or both, and which operates or causes to be operated on any way in this State any motor vehicle for the transportation of property or passengers for hire as a contract or common carrier for which a certificate or permit is required under Title 35, chapters 91 to 97 for the operation of such motor vehicle.

The term "motor carrier" shall not include any person, firm or corporation engaged in the taxicab business within the limits of this State or any person, firm or corporation employed by or under contract to the State or any of its governmental agencies.

R.S.1954, c. 16, § 188.

**§ 2962. Names of certificate and permit holders furnished to Tax Assessor**

The Public Utilities Commission shall, within 7 days after issuing a certificate or permit to a motor carrier under Title 35, chapters 91 to 97, furnish to the State Tax Assessor the name of each such motor carrier, together with such other information relative to such motor carrier as the State Tax Assessor may require.

R.S.1954, c. 16, § 189.

**§ 2963. Taxes levied**

Every motor carrier shall pay a road tax equivalent to the existing rate of taxation per gallon, calculated on the amount of motor fuel used in its operations within this State. Every motor carrier, subject to the tax imposed, shall be entitled to a credit on such tax equivalent to the existing rate of taxation per gallon on all motor fuel purchased by such carrier within this State for use in its operations, either within or without this State, and upon which motor fuel the tax imposed by the laws of this State has been paid by such carrier. Evidence of the payment of such tax, in such form as may be required by or is satisfactory to the State Tax Assessor, shall be furnished by each such carrier claiming the credit allowed. When the amount of the credit, to which any motor carrier is entitled for any quarter, exceeds the amount of the tax for which such carrier is liable for the same quarter, such excess may, under regulations of the State Tax Assessor, be allowed as a credit on the tax for which such carrier would be otherwise liable for another quarter or quarters; or upon application within 90 days from the end of any quarter, duly verified and presented in accordance with regulations promulgated by the State Tax Assessor and supported by such evidence as may be satisfactory to the State Tax Assessor, such excess may be refunded if it shall appear that the applicant has paid to another state of the United States under a lawful requirement of such jurisdiction a tax, similar in effect to the road tax provided, on the use or consumption of the same motor fuel without this State, to the extent of such payment in such other jurisdiction, but in no case to exceed the rate per gallon of the then current Maine state motor fuel tax. Upon receipt of such application, the State Tax Assessor, if satisfied after investigation that a refund is justified, shall so certify to the State Controller and it shall be paid out of the General Highway Fund.

R.S.1954, c. 16, § 190.

**§ 2964. Computation of tax**

The tax imposed by section 2963 shall be calculated upon the amount of motor fuel used by each such motor carrier within this State during the quarters of a year ending on the last days of March, June, September and December of each year. The amount of motor fuel used in the operations of any motor carrier within this State shall be such proportion of the total amount of such motor fuel used in such motor carrier's entire operations within and without this State, as the total number of miles trav-

eled within this State bears to the total number of miles traveled within and without this State. Such tax shall be paid by each motor carrier quarterly to the State Tax Assessor on or before the last day of April, July, October and January of each year. All taxes and penalties received under this chapter shall be paid by the State Tax Assessor to the Treasurer of State daily and shall be credited to the General Highway Fund.

R.S.1954, c. 16, § 191.

### **§ 2965. Reports**

Every motor carrier, subject to the tax imposed by this chapter, shall on or before the last day of April, July, October and January of each year make to the State Tax Assessor such reports of its operations, including the amount of motor fuel used within and without this State and the total number of miles traveled within and without this State and the make and type of vehicle used, during the quarter ending the last day of the preceding month as the State Tax Assessor may require and such other reports from time to time as the State Tax Assessor may deem necessary. Motor carriers using only motor fuel purchased within the State during any quarterly period may, subject to the approval of the State Tax Assessor, in lieu of filing the quarterly report required by this section, file a signed statement certifying that no motor fuel used in its operations was purchased without the State during the quarter. Motor carriers operating exclusively within the State and using only motor fuel purchased within the State, upon which the State has received the motor fuel tax, may be exempted at the discretion of the State Tax Assessor from filing reports under this chapter. The State Tax Assessor and his authorized agents and representatives shall have the right at any reasonable time to inspect the books and records of any motor carrier subject to the tax imposed by this chapter.

R.S.1954, c. 16, § 192.

### **§ 2966. Collection of tax**

If any motor carrier, subject to this chapter and not exempted under section 2965, fails to make the returns required, the State Tax Assessor shall make an assessment of the tax upon such calculation of the amount of motor fuel used by such motor carrier within this State as he thinks just, with such evidence as he may obtain, and such assessment shall be final. If any motor carrier fails to pay such tax, the State Tax Assessor

may forthwith commence a civil action in the name of the State for the recovery of the tax with interest at the rate of 10% per year. In addition to such action or without bringing such action, the State Tax Assessor may recommend to the Public Utilities Commission that the certificate or permit of such motor carrier be suspended or revoked.

R.S.1954, c. 16, § 193; 1961, c. 317, § 20.

### § 2967. Penalties

Any motor carrier subject to this chapter that willfully fails to file the reports required shall be guilty of a misdemeanor and shall be punished by a fine not exceeding \$500 for each such failure.

Any motor carrier, or any private carrier included within section 2971, or any agent or employee of either of them, who shall operate a motor vehicle which operation renders such motor carrier or private carrier liable to this chapter at any time when such motor carrier or private carrier has failed to file any report required by this chapter shall be punished by a fine of not less than \$10 nor more than \$300.

R.S.1954, c. 16, § 194.

### § 2968. Appeals from decision of Tax Assessor

Any motor carrier aggrieved because of any action or decision of the State Tax Assessor under this chapter may appeal therefrom to the Superior Court in Kennebec County. Any person desiring to appeal from any such action or decision shall furnish a bond or recognizance to the State of Maine with sureties to prosecute the appeal to effect and comply with the orders and decrees of the court in the premises. The said Superior Court shall issue a citation to the Tax Assessor or his duly authorized representative to appear before said court at the return day of the case. The appeal shall be returnable at the same time and service and return shall be made in the same manner as is provided for civil actions in the Superior Court.

R.S.1954, c. 16, § 195.

### § 2969. Rules and regulations

The State Tax Assessor is empowered to promulgate such rules and regulations as are consistent with and will aid in carrying out this chapter.

R.S.1954, c. 16, § 196.



**§ 2970. Additional tax**

The taxes imposed on motor carriers by this chapter are in addition to any taxes of whatever character imposed on such carriers by any other law.

R.S. 1954, c. 16, § 197.

**§ 2971. Application to certain carriers**

This chapter shall include motor vehicles, including trucks, tractors and semi-trailers or any combination thereof, not operated as common and contract carriers and which are licensed for a load of in excess of over 10,000 pounds or for a gross weight of in excess of over 20,000 pounds. Such vehicles shall not be required to secure a permit from the Public Utilities Commission.

R.S.1954, c. 16, § 199.

**§ 2972. Enforcement**

There shall be assigned to the Bureau of Taxation an officer of the State Police to assist in the enforcement of this chapter.

R.S.1954, c. 16, § 198.