

MAINE STATE LEGISLATURE

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September 10, 1932

To Frank H. Holley, State Tax Assessor
Re: Gasoline Tax - Gasoline brought into the state by dealer in his own trucks.

You inquire whether a person who goes into New Hampshire with his tank wagon and trucks gasoline back to Maine for resale here is a distributor.

Apparently he is by the definition in Section 79 of the Gasoline Tax Act, as amended. He is "importing. . . for sale. . . in this state". The five thousand gallon limit only applies to cases where the purchase is made within the state.

Mr. LaChance also inquired whether a single purchase of six thousand gallons delivered in several tank wagons is a purchase by a distributor. This depends on whether the purchase is "sold and delivered" in a lot of five thousand gallons. I should say that if five thousand gallons is delivered all in one continuous shipment, it is delivered in one lot, even though it comes in several containers. But if the process of delivery is interrupted, this would not be true. . .

Clement F. Robinson
Attorney General

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