

MAINE STATE LEGISLATURE

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March 30, 1944

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To Lelia E. Griffin, Chief Clerk, Gasoline Tax Division
From Abraham Breitbard, Deputy Attorney General

In reply to your inquiry of March 29, 1944, relative to the communication from Richfield Oil Corporation of New York, dated March 27, 1944:

I presume that the uncertainty which has arisen is due to the fact that instead of the distributor's having taken this gas directly, their dealer came with his own tank-wagon and had it loaded in this State. I think the proper way to handle it would be under Section 80 and exempt the transaction from the payment of tax, treating the transaction as though delivery were made directly to the distributor, as we have no provision in the statutes which would permit a refund in such cases as a matter of course.

The charge for this gas by the domestic distributor was made to the foreign distributor, as is indicated in this letter.

I would suggest that when the distributor files a report with your department of exported gas outside the State, to include therein this gas as having been sold to the distributor, but delivered to its dealer, giving his name and the quantity delivered. In that way, the sale may be reported as tax-free to a distributor.

Abraham Breitbard
Deputy Attorney General

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