

MAINE STATE LEGISLATURE

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September 9, 1946

To David H. Stevens, State Tax Assessor

I have your memo of September 4th, stating that it has come to your attention that the contractors who are engaged in doing the grading work on the so-called Maine turnpike are using several pieces of construction equipment which require diesel fuel. Your question is: "Should this office insist on each contractor obtaining a license and pay a tax under the provision of our so-called Use Fuel Tax Act?"

In my opinion these contractors who are engaged in doing the grading work on the Maine turnpike should not be compelled to obtain a license under the provisions of our so-called Use Fuel Tax Act, providing for a tax on fuel used in any internal combustion engine used to propel any motor vehicle of any kind on the public highways.

It seems to me that these pieces of equipment used on the right of way are not using the public highways, except occasionally when crossing a highway in their work of grading, which is only incidental and necessary in clearing and grading the turnpike right of way.

Ralph W. Farris
Attorney General

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