

# MAINE STATE LEGISLATURE

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September 17, 1947

To Ernest H. Johnson, State Tax Assessor  
Re: Gasoline Tax - Common Carriers

Receipt is acknowledged of your memo to this department of September 16, 1947, which is as follows:

"Chapter 364, p. L. 1947, imposes a tax on motor carriers, based on 'the amount of motor fuel used by each. . . within this state. . . .'" This amount is 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 traveled within the state bears to the total number of miles traveled within and without the state (S. 247). The term "motor carrier" is defined in S. 244.

"In requiring reports under S. 248 of this new law, and in computing taxes, so far as common and contract carriers are concerned, would it be permissible to require reporting only as to those vehicles of a given carrier which are licensed by the Public Utilities Commission?"

We have inquired from the Public Utilities Commission, and we are informed that each vehicle used by a common or contract carrier is identified in the permit issued to such carrier, and each vehicle is furnished with a plate issued by the Public Utilities Commission.

This department, therefore, advises you that you would be justified in requiring a report from the carrier involving the vehicles which are identified in the permit issued by the Public Utilities Commission.

You have the discretion to exempt reporting by those carriers operating exclusively within the State, and using only motor fuel purchased within the State.

Abraham Breitbard  
Deputy Attorney General

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