

MAINE STATE LEGISLATURE

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A Public Act

Suspended by

Referendum Petitions

An Act Relative to Tax on Gasoline



1932

Submitted to Vote of the People by a Proclamation of the Governor, and to be Voted on at the General Election, to be held September 12, 1932.

STATE OF MAINE
PUBLIC LAWS 1931
CHAPTER 236.

AN ACT Relative to Tax on Gasoline.

Sec. 1. R. S., c. 12, sec. 80; relative to excise tax on gasoline, amended. Section eighty of chapter twelve of the revised statutes is hereby amended by striking out the word "four" in the second line thereof, and inserting in place thereof the word 'five,' so that said section, as amended, shall read as follows:

'Sec. 80. Excise tax of five cents; four cents of tax on fuels used for motor boats, agricultural tractors, stationary engines, or arts to be refunded. There is hereby levied and imposed an excise tax of five cents per gallon upon said internal combustion engine fuels sold within this state and for the uses defined in these sections, excepting, however, such internal combustion engine fuels in such form and under such circumstances as shall preclude the collection of this tax from the distributor by reason of the provisions of the laws of the United States, or sold wholly for exportation from the state, provided that four cents of the tax so paid and no more, upon such internal combustion engine fuels sold for exclusive use in motor boats, tractors used for agricultural purposes not operating on public ways or in such vehicles as run only on rails or tracks, or sold for use in stationary engines, or in aeroplane engines, or sold for use in the mechanical or industrial arts, shall be refunded as hereinafter provided.'

Sec. 2. R. S., c. 12, sec. 86; relative to application of taxes collected, amended. Section eighty-six of chapter twelve of the revised statutes is hereby amended by adding after the word "highways" in the eighth line thereof, the words 'five per cent for the repair and maintenance of unimproved state aid and

third class highways to be administered and expended under the general supervision of the commission and apportioned among the various towns according to the number of miles of third class roads maintained therein, as determined by the commission' and by striking out the word "thirty-seven" in the eighth and ninth lines thereof, and inserting in place thereof the word 'thirty-two,' so that said section as amended shall read as follows:

'Sec. 86. Application of taxes collected. All moneys received through the provisions of sections seventy-nine to eighty-nine by the treasurer of state shall be appropriated and used for the administration and collection of the tax provided for by section eighty, and the remainder of said moneys shall be appropriated and used in the following manner, namely: fifty per cent thereof for the maintenance of state and state aid highways, interstate, intrastate, and international bridges; twelve and one-half per cent thereof shall be added to the balance of the fund for the construction of third class highways; five per cent for the repair and maintenance of unimproved state aid and third class highways to be administered and expended under the general supervision of the commission and apportioned among the various towns according to the number of miles of third class roads maintained therein, as determined by the commission; thirty-two and one-half per cent thereof shall be added to the fund for the construction of state aid highways. Any unexpended balances from the above apportionments shall not lapse but shall be carried forward to the same fund for the next fiscal year, except that any balance of the appropriation herein made for the construction of state aid highways, after allotments in full as applied for by the towns have been made yearly, shall be added to the fund for construction of third class highways. If the moneys, provided for by this section, have not been collected or for any reason are not available for the purposes herein specified, the governor and council may issue their warrant to the treasurer of state, authorizing him to

advance and pay from any moneys then in the treasury not otherwise appropriated, such sums of money as they may deem necessary to carry on the construction and maintenance of highways and bridges, until such time as said moneys shall become available for said purposes, at which time all necessary adjustments may be made on the books of the state auditor and treasurer of state.'

Sec. 3. R. S., c. 12, sec. 89; relating to provision for refund of tax collected in certain instances, amended. Chapter twelve, section eighty-nine of the revised statutes is hereby amended by striking out the word "three-fourths" in the thirteenth line thereof and inserting in place thereof the word 'four-fifths,' and by striking out the word "three-fourths" in the twenty-first line thereof and inserting in place thereof the word 'four-fifths.'

Approved April 3, 1931.