

### ACTS AND RESOLVES

### AS PASSED BY THE

# Ninetieth and Ninety-first Legislatures

### OF THE

## STATE OF MAINE

From April 26, 1941 to April 9, 1943 AND MISCELLANEOUS STATE PAPERS

Published by the Revisor of Statutes in accordance with the Resolves of the Legislature approved June 28, 1820, March 18, 1840, March 16, 1842, and Acts approved August 6, 1930 and April 2, 1931.

> KENNEBEC JOURNAL AUGUSTA, MAINE 1943

### Executive Orders

in re

# Civilian Defense

#### EXECUTIVE ORDER—NO. 24

### STATE OF MAINE EXECUTIVE DEPARTMENT Augusta

#### Executive Order-No. 24

Whereas, under the authority of Section 5, Chapter 305, of the Public Laws of 1941, approved January 21, 1942, and entitled "An Act to Create the Maine Civilian Defense Corps and Provide for the Safety of the State in Time of War," the Governor, with the advice and consent of the Council, may re-direct the activities of departments or agencies of the State for the purpose of carrying out the provisions of said Act, and

Whereas, under present war conditions the sale and delivery of internal combustion engine fuel between licensed distributors in quantities smaller than tank car, ship or barge lots has increased to a marked degree under Federal Government regulations, and

Whereas, under Section 80 of Chapter 12, of the Revised Statutes of 1930, as amended, deliveries in such smaller quantities cannot be made without the distributor first receiving the fuel in the State being primarily liable to the State for the tax on such fuel, and

Whereas, this condition imposes a hardship on distributors and adds greatly to the cost to the State of collection of such tax,

Now, therefore, I, Sumner Sewall, Governor of Maine, with the advice and consent of the Council, and by virtue of the authority vested in me, do hereby issue these rules and regulations to have the force and effect of law forthwith:

I. The State Tax Assessor may by regulation provide that the sale of fuels between licensed motor fuel distributors may be made free of the Maine motor fuel tax, regardless of the method of delivery; and that the purchasing distributor shall be liable to the state for the tax.

> SUMNER SEWALL, Governor of Maine.

April 2, 1943.