

MAINE STATE LEGISLATURE

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ONE - HUNDRE DTH LEGISLATURE

Legislative Document

No. 513

H. P. 361

House of Representatives, January 18, 1961

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Wheaton of Princeton.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT Relating to Allowance to Distributors for Gasoline Losses.

Be it enacted by the People of the State of Maine, as follows:

R. S., c. 16, § 163, amended. The last sentence of section 163 of chapter 16 of the Revised Statutes is amended to read as follows:

'An allowance of not more than 1% from the amount of fuel received by the distributor, plus 1% on all transfers in vessels ~~or~~, tank cars or **full tank truck loads** by a distributor in the regular course of his business from one of his places of business to another within the State, may be allowed by the Tax Assessor to cover the loss through shrinkage, evaporation or handling sustained by the distributor; ~~but the~~. **The** total allowance for such losses shall not exceed 2% of the receipts by such distributor and no further deduction shall be allowed unless the State Tax Assessor is satisfied on definite proof submitted to him that a further deduction should be allowed by him for a loss sustained through fire, accident or some unavoidable calamity.'