

MAINE STATE LEGISLATURE

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ONE - HUNDRETH LEGISLATURE

Legislative Document

No. 644

S. P. 240

In Senate, January 24, 1961.

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Edgar of Hancock.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT Amending the Use Fuel Tax Act.

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

Sec. 1. R. S., c. 16, § 170, amended. The last paragraph of section 170 of chapter 16 of the Revised Statutes is amended to read as follows:

“User” shall mean any person who uses and consumes fuel within this State in an internal combustion engine for the generation of power to propel vehicles of any kind or character on the public highways of this State, except in vehicles which are prohibited by law from operating on the public highways, and **except in noncommercial vehicles having a fuel tank capacity of 20 gallons or less which are owned by nonresidents of this State and are not required to be registered in this State.**’

Sec. 2. R. S., c. 16, § 174, amended. The first paragraph, as amended by section 2 of chapter 368 of the public laws of 1955, and subsection I of section 174 of chapter 16 of the Revised Statutes are amended to read as follows:

‘Every user, **except a user operating only noncommercial vehicles, including station wagons, none of which has a fuel tank capacity in excess of 20 gallons,** shall file with the State Tax Assessor a bond as follows:

I. Minimum amount. In the minimum amount of ~~\$100~~ **\$200** and a maximum amount of \$10,000 on a form to be approved by the State Tax Assessor;’

Sec. 3. R. S., c. 16, § 175, amended. Section 175 of chapter 16 of the Revised Statutes is amended by adding a new paragraph, to read as follows:

‘**Users operating only noncommercial vehicles, including station wagons, none of which has a fuel tank capacity in excess of 20 gallons, and who use only fuel**

purchased within the State and delivered directly by a licensed use fuel dealer into the fuel tanks of such vehicles, may be exempted at the discretion of the State Tax Assessor from filing reports under this section.'

Sec. 4. R. S., c. 16, § 177, amended. Section 177 of chapter 16 of the Revised Statutes is amended to read as follows:

'Sec. 177. Failure to report and pay taxes. When any user shall fail to file the monthly report with the State Tax Assessor on or before the time fixed for the filing thereof, or when such user fails to submit data outlined in section 175 in such monthly report, or when such user shall fail to pay to the State Tax Assessor the amount of excise taxes due this State when the same shall be paid, a penalty of 10% shall be added to the amount of the tax due, and such penalty of 10% shall immediately accrue and thereafter said tax and penalty shall bear interest at the rate of 1% per month **or fraction thereof** until the same is paid.'