

MAINE STATE LEGISLATURE

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ONE - HUNDRETH LEGISLATURE

Legislative Document

No. 1063

H. P. 781

House of Representatives, January 31, 1961

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

HARVEY R. PEASE, Clerk

Presented by Mr. Berry of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT Relating to Reimbursement of Fuel Tax for Miles Travelled on Maine Turnpike.

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

R. S., c. 16, § 199-A, additional. Chapter 16 of the Revised Statutes is amended by adding a new section 199-A, to read as follows:

'Fuel used on Maine Turnpike.

Sec. 199-A. Fuel used on Maine Turnpike; reimbursement. Any person or corporation who shall buy any fuel on which an excise, sales or use tax has been paid or is chargeable and shall consume the same upon the ways of the Maine Turnpike Authority shall be reimbursed the amount of said excise, sales or use tax in the amount and subject to the conditions set forth in this section.

All claims for reimbursements shall be for not less than \$1, shall be made by affidavit in such form and containing such information as the State Tax Assessor shall prescribe, shall be accompanied by original invoices or sales receipts of fuel, and, in the case of claims for reimbursement for tax for fuel consumed on said Maine Turnpike, shall be made with respect to a calendar half year and shall be accompanied by the toll receipts given to users of said Maine Turnpike or invoices rendered to such users by said authority.

All claims for reimbursements shall be filed with the Tax Assessor within 2 years from the date of purchase or invoice of fuel. Such toll receipts, given to the users of said Maine Turnpike, or invoices rendered to such users by the authority, shall be accepted by the Tax Assessor as evidence of the use on said Maine Turnpike of gasoline fuel in the proportion of one gallon for each 15

miles of indicated travel by passenger cars, ambulances, hearses, motor-cycles and light trucks, and in the proportion of one gallon for each 5 miles of indicated travel by all other trucks and buses, and in the proportion, in the case of diesel fuel, of one gallon for each 7 miles of indicated travel by all trucks and buses.

The Tax Assessor may require such further information as he shall deem necessary for the determination of such claims, and shall transmit all claims approved by him to the Treasurer of State for certification to the amount approved by the Tax Assessor, and, certified as aforesaid, shall be paid forthwith from the proceeds of the excise, sales or use tax levy without specific appropriation.'