

MAINE STATE LEGISLATURE

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O N E - H U N D R E D T H L E G I S L A T U R E

Legislative Document

No. 1429

H. P. 1028

House of Representatives, February 8, 1961

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

HARVEY R. PEASE, Clerk

Presented by Mr. Chapman of Gardiner.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT Relating to Tax Refund on Motor Fuel.

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

R. S., c. 16, § 163, amended. Section 163 of chapter 16 of the Revised Statutes, as amended by section 3 of chapter 436 of the public laws of 1955, is further amended by adding a new paragraph, to read as follows:

'Every person selling internal combustion engine fuel at retail shall be entitled to a refund not in excess of 2% of all taxes imposed by the State of Maine on any such motor fuel and kerosene sold at retail by such persons, to cover actual losses due to shrinkage, evaporation or handling. The application for such refund shall be under oath and in such form and contain such information as the State Tax Assessor may require to enable him to determine the right of the applicant to obtain such refund and all applications must be filed within one year from the date of the purchase of the motor fuel with respect to which refund is claimed.'