

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 407

H. P. 314

House of Representatives, January 17, 1963

Referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Cressey of North Berwick.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

AN ACT Increasing the Tax on Gasoline.

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

Sec. 1. R. S., c. 16, § 160, amended. The first and 3rd sentences of section 160 of chapter 16 of the Revised Statutes, as amended, are further amended to read as follows:

'An excise tax is levied and imposed at the rate of ~~7c~~ **7¼c** per gallon upon internal combustion engine fuel sold or used within this State, including such sales when made to the State or any political subdivision thereof, for any purpose whatsoever, excepting such internal combustion engine fuel sold or used in such form and under such circumstances as shall preclude the collection of this tax by reason of ~~the provisions of~~ the laws of the United States, or sold wholly for exportation from the State, or brought into the State in the ordinary standardized equipment fuel tank attached to and forming a part of a motor vehicle and used in the operation of such vehicle within the State.'

'~~Six cents and one-fourth cents~~ of the tax so paid, and no more, upon such internal combustion engine fuel used in motor boats, in tractors used for agricultural purposes not operating on public ways, or in such vehicles as run only on rails or tracks, or in stationary engines or in the mechanical or industrial arts, shall be refunded as provided.'

Sec. 2. R. S., c. 16, § 162, amended. Section 162 of chapter 16 of the Revised Statutes, as amended by section 2 of chapter 436 of the public laws of 1955, is further amended to read as follows:

'**Sec. 162. Distributor entitled to collect 7¼c additional.** Each distributor paying or becoming liable to pay the tax imposed by sections 158 to 168 shall

be entitled to charge and collect ~~7e~~ 7¼c per gallon only as a part of the selling price of the internal combustion engine fuels subject to the tax.'

Sec. 3. R. S., c. 16, § 163, amended. The 3rd and 5th sentences of section 163 of chapter 16 of the Revised Statutes, as amended by section 3 of chapter 436 of the public laws of 1955, are further amended to read as follows:

'At the time of the filing of said report each distributor shall pay to the State Tax Assessor a tax of ~~7e~~ 7¼c upon each gallon so reported as sold, distributed or used and the State Tax Assessor shall pay over all receipts from such tax to the Treasurer of State daily.'

'Each distributor shall, within 15 days after demand made on him by the State Tax Assessor, pay a tax of ~~7e~~ 7¼c per gallon upon each gallon of such fuel upon which the tax has not been paid, which upon an audit the State Tax Assessor may find to have been received into the State during the preceding year by the distributor and not properly accounted for in a distributor's report or in accordance with law.'

Sec. 4. R. S., c. 16, § 172, amended. Section 172 of chapter 16 of the Revised Statutes, as amended by section 5 of chapter 436 of the public laws of 1955, is further amended to read as follows:

'**Sec. 172. Levy of tax and exemptions.** An excise tax is imposed on all users of fuel upon the use of such fuel by any person within this State, only when such fuel is used in an internal combustion engine for the generation of power to propel motor vehicles of any kind or character on the public highways or turnpikes operated and maintained by the Maine Turnpike Authority, at the rate of ~~7e~~ 7¼c per gallon, to be computed in the manner set forth in sections 173 to 187; ~~provided, however, that no.~~ **No** tax is imposed upon the use of any fuel if the Constitution of the United States or of this State precludes such tax.'

Sec. 5. Contingent upon ratification of bond issue. This act shall not become effective unless and until the people of the State of Maine shall have ratified the issuance of \$50,000,000 of bonds to build certain state highways. If such bond issue is ratified, this act shall become effective 30 days thereafter.