

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 873

H. P. 557

House of Representatives, February 2, 1965

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

JEROME G. PLANTE, Clerk

Presented by Mr. McKinnon of South Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT for Shrinkage Allowance on Motor Fuel for Service Stations.

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

R. S., T. 36, § 2906, amended. Section 2906 of Title 36 of the Revised Statutes is amended by adding at the end, the following:

'In addition to the other provisions of this section any retail dealer shall be entitled to a refund for tax paid on account of shrinkage or loss by evaporation of motor fuel. The procedure for such refund shall be as follows:

- 1. Computation.** The amount of refund shall be computed at the rate of 1% of the tax paid on gross purchases.
- 2. Applications.** All applications for refunds must be made under penalties of perjury and shall be made semiannually within 90 days after June 30th and December 31st respectively, and must be certified by the auditor of the Maine Retail Gasoline Dealers Association.
- 3. Form.** Such application shall be in such form as the Tax Assessor shall prescribe and shall be accompanied by a statement from the distributor, supplier or wholesaler of the gross purchases of motor fuel made by said dealer during the 6-month period.
- 4. Payment.** The conditions of subsections 1 to 3 having been fully complied with, the Tax Assessor shall calculate the amount of the refund due on such application and shall certify such amount and the name of the person entitled to the refund to the Treasurer of State. The Treasurer of State shall thereupon make such certified refund from said road taxes.'