

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

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Legislative Document

No. 887

H. P. 660

House of Representatives, February 2, 1965

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

JEROME G. PLANTE, Clerk

Presented by Mr. Stoutamyer of Madison.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-FIVE

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AN ACT to Increase the Gasoline Tax.

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

**Sec. 1. R. S., T. 36, § 2903, amended.** The first and 3rd sentences of section 2903 of Title 36 of the Revised Statutes are amended to read as follows:

'An excise tax is levied and imposed at the rate of ~~7~~ 8¢ 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 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~~ Seven cents of the tax so paid, and no more, upon such internal combustion engine fuel used in commercial 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., T. 36, § 2905, amended.** Section 2905 of Title 36 of the Revised Statutes is amended to read as follows:

§ 2905. Distributor collects 8¢ additional

Each distributor paying or becoming liable to pay the tax imposed by this chapter shall be entitled to charge and collect ~~7~~ 8¢ per gallon only as a part

of the selling price of the internal combustion engine fuels subject to the tax.'

**Sec. 3. R. S., T. 36, § 2906, amended.** The 4th and 6th sentences of section 2906 of Title 36 of the Revised Statutes are 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~~ 8¢ 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~~ 8¢ 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.'