# MAINE STATE LEGISLATURE

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### ONE HUNDRED AND SECOND LEGISLATURE

## Legislative Document

No. 1152

H. P. 855

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

JEROME G. PLANTE, Clerk

Presented by Mr. Bishop of Presque Isle.

#### STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-FIVE

#### AN ACT Relating to Sales and Use Tax Exemptions on Motor Vehicle Fuel.

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

- R. S., T. 36, § 1760, sub-§ 8, amended. Subsection 8 of section 1760 of Title 36 of the Revised Statutes is amended to read as follows:
- '8. Motor vehicle fuel. Sales of gasoline and motor fuels upon which a tax is now imposed by the State, or any other state or province but the tax payable upon such fuels not used by vehicles on the highway shall be deducted from any refund of the gasoline tax sought by the purchaser.'