

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

FIRST SPECIAL SESSION

ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 1686

H. P. 1218

House of Representatives, January 17, 1966

The Committee on Business Legislation suggested.

JEROME G. PLANTE, Clerk

Presented by Mr. McKinnon of South Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-SIX

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

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

**Sec. 1. 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 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  $\frac{1}{2}$  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.

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.'

**Sec. 2. Effective date.** This Act shall become effective on July 1, 1966.