

MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 293

H. P. 204

House of Representatives, January 24, 1967

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Harriman of Hollis.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-SEVEN

AN ACT Relating to Assessments Under Gasoline Tax Act.

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

R. S., T. 36, § 2906, amended. The 6th sentence of section 2906 of Title 36 of the Revised Statutes is amended to read as follows:

Each distributor shall, within 15 days after demand made on him by the State Tax Assessor, pay a tax of 7c 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 **all or any part of** the preceding ~~year~~ **2 calendar years** by the distributor and not properly accounted for in a distributor's report or in accordance with law, **provided such demand is made within one year of the close of the period covered by such audit.**