

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

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Legislative Document

No. 1188

H. P. 812

House of Representatives, February 28, 1967

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Robinson of Carmel.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-SEVEN

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**AN ACT Relating to Refunding Motor Fuel Taxes to Political Subdivisions of  
the State.**

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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 sentence of section 2903 of Title 36 of the Revised Statutes is amended to read as follows:

An excise tax is levied and imposed at the rate of 7c 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.

**Sec. 2. R. S., T. 36, § 2903, amended.** Section 2903 of Title 36 of the Revised Statutes, as amended by section 1 of chapter 395 of the public laws of 1965, is further amended by adding at the end a new sentence, as follows:

**The total sum of gasoline taxes paid by any political subdivision of this State shall be refunded as provided in section 2913.**

**Sec. 3. R. S., T. 36, § 2912-A, additional.** Title 36 of the Revised Statutes is amended by adding a new section 2912-A, to read as follows:

**§ 2912-A. Refund of tax paid by political subdivisions**

**Any political subdivision of the State shall be reimbursed and repaid to the**

extent of the total amount of state gasoline taxes paid by presenting to the State Tax Assessor a statement accompanied by the original invoices showing such purchases. Applications for refunds must be filed with the State Tax Assessor within 12 months from the date of purchase.