

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 143

H. P. 127

House of Representatives, January 14, 1969

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Ross of Bath.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT Relating to Penalties Under the Use Fuel Tax Act.

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

Sec. 1. R. S., T. 36, § 3038, amended. Section 3038 of Title 36 of the Revised Statutes is amended to read as follows:

§ 3038. Failure to file statement; false statement

Any person who shall refuse or neglect to make any statement, report or return required by this chapter, or who shall knowingly make, or shall aid or assist any other person in making a false statement in a return or report to the State Tax Assessor, or in connection with an application for refund of any tax, or who shall knowingly collect or attempt to collect, or cause to be paid to him or to any other person, either directly or indirectly, any refund of such tax without being entitled to the same, ~~or who shall use fuel without being the holder of an uncanceled license~~ shall be guilty of a misdemeanor and upon conviction thereof be punished by a fine of not more than \$2,000. ~~Each day or part thereof during which any person shall engage in business as a user without being the holder of an uncanceled license shall constitute a separate offense within the meaning of this section.~~

Sec. 2. R. S., T. 36, § 3039, amended. Section 3039 of Title 36 of the Revised Statutes, as amended by section 8 of chapter 198 of the public laws of 1965, is further amended by adding at the end, the following new sentence: **Each day or part thereof during which any person shall consume any fuel in a motor vehicle on a public highway or on a turnpike owned and maintained by the Maine Turnpike Authority, when such user is not the holder of an uncanceled license as required by this chapter, or when such user has failed to file any report or pay tax or penalty as required by this chapter, shall constitute a separate offense within the meaning of this section.**