

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

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**Legislative Document**

**No. 328**

H. P. 247

House of Representatives, January 21, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Trask of Milo.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-ONE

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**AN ACT to Clarify the Duty of Licensed Users to File Use Fuel  
Tax Reports**

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

**R. S., T. 36, § 3028, amended.** The first paragraph of section 3028 of Title 36 of the Revised Statutes, as amended by section 6 of chapter 198 of the public laws of 1965, is further amended by adding at the end the following new sentence.

**Each person to whom a license has been issued in accordance with section 3026 is required to file reports for quarters during which his license is uncanceled whether or not he uses or consumes fuel unless otherwise exempted by this section.**

STATEMENT OF FACT

The added sentence is intended to ease the burden of proof placed on the State in prosecutions for failure to file reports by removing the necessity of proving use and consumption by the user.