

# MAINE STATE LEGISLATURE

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FIRST SPECIAL SESSION

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ONE HUNDRED AND SIXTH LEGISLATURE

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Legislative Document

No. 2404

H. P. 1894

House of Representatives, January 22, 1974

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

E. LOUISE LINCOLN, Clerk

Presented by Mr. Finemore of Bridgewater.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FOUR

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**AN ACT Relating to Payment of Gasoline Tax.**

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

**R. S., T. 36, § 2906, amended.** The first and 5th sentences of section 2906 of Title 36 of the Revised Statutes, as last repealed and replaced by section 1 of chapter 7 of the public laws of 1973, are amended to read as follows:

Every distributor, importer or exporter, holding a valid certificate as such, shall on or before the ~~15th last~~ day of each month render a report to the State Tax Assessor stating the number of gallons of internal combustion engine fuel received, sold and used in the State by him during the preceding calendar month, on forms to be furnished by the State Tax Assessor.

If such report is not filed by the ~~15th last~~ day of the month, such certificate holder shall be liable to a penalty of \$5 a day for each day in arrears, or  $\frac{1}{2}$  of 1% of tax liability, whichever is greater, together with interest at the rate of  $\frac{1}{2}$ % per month or fraction thereof, due on demand by the State Tax Assessor and recoverable in a civil action.

STATEMENT OF FACT

This bill is based upon a Recommendation No. 8, Bureau of Taxation, Department of Finance and Administration, of the Maine Management and Cost Survey Report, and is explained as follows on page 22 of the report:

**“Recommendation No. 8: Require collection of previous month’s gasoline taxes by the fifteenth day of each month.**

Gasoline taxes are paid by the consumer and distributors act as collection agents for the state. These taxes, averaging approximately \$3,718,000 per month, are currently payable to the state by the thirtieth day of the following month. As current month sales statistics should be available early in the following period, the due date should be changed to require payments 15 days earlier. This should result in estimated additional income of \$111,000 annually through better utilization of the equivalent of \$44.6 million invested at 6% for 15 days.”

This Act was supported by the Governor in his Special Message to the Special Session of the 106th Legislature on January 10, 1974.