

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

**Legislative Document**

**No. 1029**

H. P. 862

House of Representatives, February 25, 1981

Speaker laid before the House and on Motion of Representative Post of Owl's Head, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative Carroll of Limerick.

Cosponsor: Representative Masterman of Milo.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

**AN ACT to Establish Highway Use Fees.**

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

Sec. 1. 36 MRSA c. 452 is enacted to read:

**CHAPTER 452**

**HIGHWAY USE FEE ACT**

§ 2921. Short title

This chapter may be cited as the "Highway Use Fee Act."

§ 2922. Definitions

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings.

1. Assessor. "Assessor" means the State Tax Assessor.
2. Carrier. "Carrier" includes any person having the lawful use or control, or the right to use or control, of any motor vehicle.
3. Gross weight. "Gross Weight" means the weight of the motor vehicle plus

the weight of the maximum load, exclusive of the weight of the driver and his helper, to be carried by the motor vehicle.

4. **Motor vehicle.** "Motor vehicle" includes any automobile, truck, tractor or other self-propelled device used upon the public highways, otherwise than upon fixed rails or tracks, and having a gross weight, alone or in combination with any other motor vehicle, in excess of 18,000 pounds, and any trailer, semitrailer, dolly or other device drawn thereby and having a gross weight, alone or in combination with any other motor vehicle, in excess of 18,000 pounds. "Motor vehicle" does not include an omnibus, road roller, tractor crane, truck crane, power shovel, road building machine, snowplow, road sweeper, sand spreader or well driller.

5. **Person.** "Person" includes an individual, copartner, society, association, corporation, joint stock company, lessee and any combinations of individuals; an executor, administrator, receiver, trustee or other fiduciary.

6. **Public highway.** "Public highway" includes any public highway, street, avenue, road, public place, public driveway or any other public way.

7. **Vehicular unit.** "Vehicular unit" means a motor vehicle or any combination of motor vehicles operated as a unit.

#### § 2923. Highway use permit

1. **Application; fee; conditions.** Each carrier shall apply to the State Tax Assessor for a permit for each motor vehicle operated or to be operated by him on the public highways in this State. Application shall be made upon a form prescribed by the assessor and shall set forth the gross weight of each motor vehicle and such other information as the assessor may require. The gross weight is subject to audit and approval by the assessor. The application shall be accompanied by a permit fee of \$10 for each motor vehicle listed in the application not exceeding 8,000 pounds. The fee for each vehicle is increased by \$5 for every 2,000 pounds over 8,000 pounds. The assessor shall issue for each motor vehicle, without further charge, a permit and a tag, plate or sticker of such size and design and containing such information as the assessor shall prescribe. In the case of the loss, mutilation or destruction of a permit, the assessor shall issue a duplicate upon proof of the facts and payment of a fee of \$1. In the case of the loss, mutilation or destruction of a tag, plate or sticker, the assessor shall issue a new tag, plate or sticker with a new permit upon proof of the facts and payment of a fee of \$2. Any permit and tag, plate or sticker is not transferable and is valid until revoked, suspended or surrendered. The permit shall be carried in the motor vehicle and the tag, plate or sticker shall be firmly and conspicuously affixed upon the motor vehicle for which it is issued, as closely as practical to the registration or license plates, and shall at all times be visible and legible. In the event of an increase in the gross weight of any motor vehicle subject to this chapter, application for a corrected permit shall be made upon a form prescribed by the assessor, setting forth the previous gross weight, the new gross weight and such other information as the assessor may require. In the event of a decrease in the gross weight of any motor vehicle subject to this chapter, application may be

made for a corrected permit in a similar manner, provided that any such application or any application to cancel a permit on the basis of a decrease in the gross weight of any motor vehicle may be made only during the month of January. The corrected gross weight is subject to audit and approval by the assessor. Upon surrendering the permit previously issued, the assessor shall, without further charge, issue a corrected permit.

2. Denial; suspension; revocation. The assessor, for cause, may deny a permit and suspend or revoke any permit issued by him, after an opportunity for a hearing has been afforded the carrier. A permit may be denied, suspended or revoked without a hearing for failure to file a return as required by section 2926 or for any nonpayment of any money due under this chapter. Such denial, suspension or revocation of a permit for any motor vehicle of any carrier automatically results in suspension or revocation of permits issued to such carrier, unless otherwise specified by the assessor. A violation of any of the provisions of this chapter or of any rule or regulation of the assessor promulgated under this chapter constitutes sufficient cause for the denial, suspension or revocation of a permit. The suspension or revocation of a permit includes any tag, plate or sticker issued in conjunction with the permit. Any person aggrieved because of any action or decision of the assessor under this chapter may appeal therefrom to the Superior Court. Any person desiring to appeal from any such action or decision shall furnish a bond or recognizance to the State with sureties to prosecute the appeal to effect and comply with the order and decrees of the court in the premises. The Superior Court shall issue a citation to the assessor or his duly authorized representative to appear before the court on the return day of the case. The appeal is returnable at the same time and service and return shall be made in the same manner as is provided for civil actions in the Superior Court.

3. Conditions if permit suspended or revoked. If the permit of any motor vehicle has been suspended or revoked under this section the Secretary of State may not thereafter reregister the motor vehicle or transfer the registration of ownership upon the records of the bureau until the assessor issues to the bureau a certificate to the effect that the person has fully complied with this chapter. On and after January 1, 1982, the Secretary of State may not reregister or transfer the registered ownership of any motor vehicle for which a permit has been issued under this chapter, until there is furnished a certificate of tax clearance issued by the assessor. The certificate shall be issued after the payment of all money due under this chapter or after the payment of any such amount is secured to the satisfaction of the assessor.

4. Weight units. Nothing in this chapter authorizes motor vehicle weight limits in excess of those permitted by other vehicle and traffic laws.

#### § 2924. Imposition of fee

In addition to any other fee or fees imposed by law, there is levied and imposed a highway use fee for the privilege of operating any vehicular unit upon the public highways of this State. The fee is upon the carrier, except that, where the carrier

is the lessee of such vehicular unit, the fee is a liability of the lessor. The fee is based upon the gross weight of each vehicular unit and the number of miles it is operated on the public highways in this State. The fee for each vehicular unit is computed by multiplying the number of miles operated on the public highways in this State by the appropriate weight group fee rate as it appears in either of the following subsections, as appropriate.

1. Vehicles using gasoline. The following table applies to vehicles using gasoline.

Declared Combined Weight Groups (pounds)	Fee Rates Per Mile (mills)
0 to 6,000	1.5
6,001 to 8,000	2.5
8,001 to 10,000	3.5
10,001 to 12,000	4.5
12,001 to 14,000	5.5
14,001 to 16,000	6.5
16,001 to 18,000	8.0
18,001 to 20,000	9.0
20,001 to 22,000	10.5
22,001 to 24,000	11.5
24,001 to 26,000	13.0
26,001 to 28,000	14.0
28,001 to 30,000	15.0
30,001 to 32,000	16.5
32,001 to 34,000	17.5
34,001 to 36,000	18.5
36,001 to 38,000	20.0
38,001 to 40,000	21.5
40,001 to 42,000	22.5
42,001 to 44,000	24.0
44,001 to 46,000	25.5
46,001 to 48,000	26.5
48,001 to 50,000	28.0
50,001 to 52,000	29.0
52,001 to 54,000	30.5
54,001 to 56,000	31.5
56,001 to 58,000	32.5
58,001 to 60,000	34.0
60,001 to 62,000	35.0
62,001 to 64,000	36.0
64,001 to 66,000	36.5
66,001 to 68,000	37.5
68,001 to 70,000	38.0

70,001 to 72,000	38.5
72,001 to 74,000	39.0
74,001 to 76,000	39.5
76,001 to 78,000	40.0
78,001 and over	Add 0.5 mill per ton or fraction of ton.

2. Vehicles using special fuel. The following table applies to vehicle using diesel or other special motor fuels.

Declared Combined Weight Groups (pounds)	Fee Rates Per Mile (mills)
0 to 6,000	6.0
6,001 to 8,000	8.0
8,001 to 10,000	9.5
10,001 to 12,000	11.5
12,001 to 14,000	13.5
14,001 to 16,000	15.5
16,001 to 18,000	17.5
18,001 to 20,000	19.5
20,001 to 22,000	21.0
22,001 to 24,000	23.5
24,001 to 26,000	25.0
26,001 to 28,000	26.5
28,001 to 30,000	28.5
30,001 to 32,000	30.5
32,001 to 34,000	32.5
34,001 to 36,000	34.0
36,001 to 38,000	35.5
38,001 to 40,000	37.5
40,001 to 42,000	39.0
42,001 to 44,000	40.5
44,001 to 46,000	42.5
46,001 to 48,000	44.5
48,001 to 50,000	46.0
50,001 to 52,000	48.0
52,001 to 54,000	50.0
54,001 to 56,000	52.0
56,001 to 58,000	53.5
58,001 to 60,000	54.5
60,001 to 62,000	55.5
62,001 to 64,000	57.0
64,001 to 66,000	58.0
66,001 to 68,000	59.0
68,001 to 70,000	60.0

70,001 to 72,000	61.5
72,001 to 74,000	62.0
74,001 to 76,000	63.0
76,001 to 78,000	64.0
78,001 and over	Add 1.0 mill per ton or fraction of ton.

#### § 2925. Exemptions

The provisions of this chapter do not apply to any vehicular unit:

1. Rural route. Operating over a rural route and engaged exclusively in the transportation of United States mail under contract; or
2. Government owned. Owned and operated by the United States, this State or any other state, or any county or municipality in this State or any other, or by any agency or department thereof.

#### § 2926. Returns

Every carrier subject to this chapter and every carrier to whom a permit was issued shall file on or before the 20th day of each month a return for the preceding calendar month. If the assessor consents thereto in writing, any carrier may file a return on a quarterly basis or on or before the 20th day after the close of any different period, if the carrier's books are regularly kept on a periodic basis other than a calendar month.

Returns shall be filed with the assessor on forms to be furnished by him for such purpose and shall contain such data, information or matter as the assessor may require to be included. The assessor may grant a reasonable extension of time for filing returns, whenever good cause exists, and may waive the filing of returns if a carrier is not subject to the fee imposed by this chapter for the period covered by the return. Every return shall have annexed a certification to the effect that the statements contained in it are true.

#### § 2927. Payment of tax

At the time of filing a return as required by this chapter, each carrier shall pay to the assessor the fee imposed by this chapter for the period covered by the return. Such fee is due and payable at the time of filing the return, or, if a return is not filed when due, on the last day on which the return is required to be filed. The assessor may grant a reasonable extension of time for paying the fee whenever good cause exists.

The fees, penalties and interest accruing under this chapter constitute a lien upon all motor vehicles and vehicular units of such carrier. The lien attaches at the time of operation of any motor vehicle or vehicular unit of that carrier within this State and remains effective until the fees, penalties and interest are paid, or the motor vehicle or vehicular unit is sold for the payment thereof. These liens are paramount to all prior liens or encumbrances of any character and to the rights of any holder of the legal title in or to any such motor vehicle or vehicular unit.

**§ 2928. Records**

Every carrier subject to this chapter and every carrier to whom a permit was issued shall keep a complete and accurate daily record, which shall show the miles traveled in this State by each vehicular unit and such other information as the assessor may require. These records shall be kept in this State, unless the assessor consents to their removal, and shall be preserved for a period of 2 years and be open for inspection at any reasonable time upon the demand of the assessor.

**§ 2929. Responsibility of owner**

In those instances where the carrier is not the owner of the vehicular unit, the owner may file the return and maintain the record required by sections 2926 and 2928, and he is jointly and severally liable with the carrier for the payment of tax required under section 2927.

**§ 2930. Powers of State Tax Assessor**

In addition to any other power conferred by this chapter, the assessor may:

1. **Compliance methods.** Prescribe such methods and means as the assessor determines to be necessary for checking, verifying and ascertaining the number of miles traveled by, and the weight of, each vehicular unit on the public highways in this State;

2. **Accounts.** Prescribe the method of accounts and the type of records to be kept by any carrier to the extent necessary to determine liability under this chapter;

3. **Weighing.** Cause to be weighed by the State Police at reasonably frequent intervals any vehicular unit or any vehicle operating on the public highways in this State, if the assessor has reasonable grounds to believe that such vehicle may be subject to this chapter;

4. **Bond.** Require any carrier subject to fees under this chapter to file with the assessor a bond issued by a surety company, approved by the assessor as to solvency and responsibility and authorized to transact business in this State, in such amount as the assessor may fix, to secure the payment of any money which may become due from that carrier under this chapter. In place of a bond, the carrier may deposit securities approved by the assessor in such amount as the assessor may prescribe, which securities shall be kept in the custody of the Treasurer of State and may be sold by the assessor if it becomes necessary to do so in order to recover any sums due from that carrier under this chapter; but no such sale may be made until after the carrier has had an opportunity to litigate the validity of any fee if it elects to do so. Upon such sale, the surplus, if any, above the sums due under this chapter shall be returned to the carrier. The amount of the bond or securities required shall be reasonably related to the probable liability of the carrier under this chapter;

5. **Enforcement.** Request the State Police, the Public Utilities Commission and other public officials to cooperate in enforcing this chapter;



6. **Possession of permits.** Take possession of any permit which has been suspended or revoked under this chapter and any tag, plate or sticker issued in conjunction with the permit, and any permit which is being carried in a motor vehicle other than the one for which it was issued, and any tag, plate or sticker which is in or on a motor vehicle other than the one for which it was issued, or to direct any State Police officer to take possession of it and return it to the assessor;

7. **Release liens.** Release any property from the lien of any fees, penalties or interest imposed by this chapter upon application made to the assessor and the payment of a fee of \$1, provided that payment is made of such a sum as he deems adequate consideration for such release or after payment of any such amount is secured to the satisfaction of the assessor;

8. **Rules.** Make reasonable rules to effectuate the purposes of this chapter;

9. **Replacement permits.** Issue replacement permits and tags, plates or stickers at such time as the assessor deems necessary for the proper and efficient enforcement of this chapter, but not more often than once every 3 years, and to require the surrender of the then outstanding permits and tags, plates or stickers. All the provisions of this chapter with respect to permits and tags, plates or stickers are applicable to replacement permits and tags, plates or stickers issued under this chapter, except the replacement permit shall be issued upon payment of a fee of \$2 and the tag, plate or sticker shall be issued without further charge; and

10. **Examinations.** Examine or cause to be examined any books, papers or records with respect to the operations on the public highways of this State of any vehicular unit or any vehicle, if the assessor has reasonable grounds to believe that such vehicle may be subject to this chapter, to require the attendance of any person having knowledge thereof and to take testimony and require proof under oath, material for his information, for the purpose of ascertaining the correctness of any return filed with respect thereto or for the purpose of determining fee liability under this chapter.

#### § 2931. Determination of fee

In case any return filed under this chapter is insufficient or unsatisfactory to the assessor, or if no return is made for any period, the assessor shall determine the amount of the fee due from such information as is available to him. The determination shall be made within 2 years from the time the return is filed. If no return is filed or in the case of a willfully false or fraudulent return with intent to evade the fee, the determination may be made at any time. The assessor shall give notice of the determination to the person liable for the fee. The determination shall finally and conclusively fix the fee, unless the person against whom it is assessed shall, within 30 days after the giving of notice of such determination, apply in writing to the assessor for a hearing, or unless the assessor reduces the fee. After the hearing, the assessor shall give notice of his decision to the person liable for the fee. The decision of the assessor may be reviewed by a proceeding as

set forth in section 2923, if application is made within 30 days after the giving of notice of the decision.

The remedy provided by this section for review of a decision of the assessor is the exclusive remedy available to judicially determine the liability of any person for fees under this chapter.

Any notice authorized or required under this chapter may be given by mailing the notice to the person for whom it is intended, in a postpaid envelope, addressed to that person at the address given by him in the application for a permit or in the last return filed by him under this chapter or, if no application or return has been filed, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of the receipt of by the person to whom addressed. Any period of time, which is determined according to this chapter for the giving of notice, shall commence to run from the date of mailing of such notice.

§ 2932. Proceedings to recover fee

Whenever any person fails to pay, within the time limited, any fee, interest or penalties, which he is required to pay under this chapter, the Attorney General shall, upon the request of the assessor, enforce payment of that fee, interest or penalties by civil action, in the name of the people of the State, against that person for the amount of the fee, interest or penalties. The proceeds of the judgment, if any, shall be paid to the assessor.

Whenever any person is delinquent in the payment of any amount due, the assessor may forthwith collect that amount from that person by seizing any motor vehicle or vehicular unit subject to the lien of the fee, which is owned by him or of which he has the lawful use of control, and may thereafter sell it at public auction in the county in which it was seized to pay the fees, interest and penalties and any costs incurred on account of the seizure and sale, after giving 10 days' notice of the sale in writing to the person and, where the person is not the owner of the motor vehicle or vehicular unit, to the owner, provided that he has filed with the assessor a statement of his ownership of the motor vehicle or vehicular unit subject to the lien. Public notice of the time and place of the sale of the property to be sold shall be given by posting in at least 6 public places in the county where the sale is to be made, at least 6 days in advance. A copy of the notice shall be filed at least 6 days prior to the sale in an office of the assessor in Augusta to be designated by the assessor and shall be available for public inspection. The proceeds of the sale shall be paid into the State Treasury to the credit of the Highway Fund. Any excess received upon the sale over the amount of the fees, interest and penalties and any costs incurred on account of the seizure and sale shall be refunded to the person or owner.

In addition to the proceedings described in this section, in case of default of any person to pay, within the time limited, any fees, penalties or interest which he is required to pay or to file a bond or a return as required by this chapter or by the assessor, the assessor may forward a written statement of the facts showing the default to the Secretary of State, who shall revoke all registration plates of all

motor vehicles of the person on account of the default, which revocation shall be cancelled if the assessor certifies that the person has paid or secured the amounts, or filed the required bond.

The operation by a nonresident of a motor vehicle in this State, or the operation in this State of a motor vehicle owned by a nonresident, is an appointment by that nonresident of the Secretary of State to be his true and lawful attorney upon whom may be served the process in any action or proceeding against him growing out of any liability for fees, penalties or interest under this chapter, and such operation is a signification of his agreement that any such process against him, which is so served, shall be of the same legal force and validity as if served on him personally within the State and within the territorial jurisdiction of the court from which the process issues. Service of process shall be made by either personally delivering to and leaving with the Secretary of State or Deputy Secretary of State duplicate copies thereof at the office of the Secretary of State in Augusta, in which event the Secretary of State shall forthwith send by registered mail one of such copies to the person at the address designated by him in his application for a permit under this chapter, or in the last return filed by him under this chapter, or as shown on the records of the assessor or, if no application has been filed, at his last known address within or without the State; or personally delivering to and leaving with the Secretary of State or Deputy Secretary of State a copy thereof at the office of the Secretary of State in Augusta and by delivering a copy thereof to the person, personally, without the State. Proof of such personal service without the State shall be filed with the clerk of the court in which the process is pending within 30 days after the service, and the service shall be complete 10 days after proof thereof is filed.

§ 2933. Penalties

1. Unlawful activity. It is unlawful for any person to do any of the following:
  - A. Use, or cause or permit to be used, any public highway in this State for the operation of a motor vehicle subject to this chapter without first obtaining the permit and tag, plate or sticker required, or to carry or cause or permit to be carried upon any motor vehicle a permit or a tag, plate or sticker, which has been suspended or revoked or which was issued for a motor vehicle other than the one on which carried. The operation of any motor vehicle on any public highway of this State without carrying thereon the permit or the tag, plate or sticker required is presumptive evidence that a permit or a tag, plate or sticker has not been obtained for such motor vehicle;
  - B. Operate, or cause or permit to be operated, on any public highway any such motor vehicle having an actual gross weight in excess of the gross weight set forth on the permit issued for that motor vehicle;
  - C. Fail to make any return required under this chapter;
  - D. Make any false return;
  - E. Fail to keep records of operations as the assessor shall prescribe;

F. Fail to deliver or surrender, under this chapter or any reasonable rule promulgated by the assessor, a permit or a tag, plate or sticker to the assessor or any person directed by the assessor to take possession thereof; or

G. Violate any other provision of sections 2921 to 2937 or any reasonable rule or regulation promulgated by the assessor.

2. **Penalty amount.** Any person failing to file a return or corrected return or to pay any fee within the time required is subject to a penalty of 5% of the amount of the fee due, plus interest of 1% of such amount for each month of delay or fraction thereof after the expiration of the first month after the return was required to be filed or the fee became due. Any person filing a false or fraudulent return or willfully failing to file a return with intent to evade the fee is subject to a penalty of 100% of the amount of fee due, plus interest of 1% of the amount for each month of delay or fraction thereof after the expiration of the first month after the return was required to be filed or the fee became due. The assessor, in his discretion upon making a record of his reasons, may remit all or any part of the penalty or interest.

3. **Evidence.** The certificate of the assessor to the effect that a fee has not been paid, that a return has not been filed or that information has not been supplied as required is prima facie evidence that the fee has not been paid, that the return has not been filed or that the information has not been supplied.

4. **Conviction.** Upon the conviction of any person for a violation of this chapter, the trial court or the clerk shall within 48 hours certify the facts of the case to the assessor and the certificate shall be presumptive evidence of the facts recited therein. If any conviction is reversed upon appeal, the person whose conviction has been so reversed may serve upon the assessor a certified copy of the order of reversal and the assessor shall thereupon record the reversal.

5. **Definition.** The term "person" as used in this section includes an officer, director, stockholder or employee of a corporation, or a member of a partnership who, as such officer, director, stockholder, employee or member, is under the duty to perform the act in respect of which the violation occurs.

6. **Penalty.** Any person who violates any provision of this section commits a Class E crime and, notwithstanding Title 17-A, upon a first conviction shall be punished by a fine of not less than \$100 nor more than \$250; and upon a 2nd or subsequent conviction by a fine of not less than \$250 nor more than \$500, or by imprisonment for not more than 10 days.

#### § 2934. Admission of truck weight records in court proceedings

An official weight slip or ticket issued and certified by any truck weigher in the employ of the State constitutes prima facie evidence of the information therein set forth and of the operation of the vehicle therein described upon a public highway and is admissible before any court in any civil or criminal proceeding.

#### § 2935. Refunds

Whenever the assessor determines that any money received under this chapter was paid in error, he may cause the money to be refunded or credited, without interest, in accordance with such rules and regulations as he may prescribe.

§ 2936. Secrecy of returns

1. Scope of inspection. Except in accordance with proper judicial order or as in this section or otherwise provided by law, it is unlawful for the assessor, any officer or employee of the assessor or any officer or person who, under this section, is permitted to inspect any return or report, or to whom a copy, an abstract or a portion of any return or report is furnished, or to whom any information contained in any return or report is furnished, to divulge or make known in any manner the contents or any other information relating to the business of a carrier or other person contained in any return or report required under this chapter. The officers charged with the custody of such returns or reports are required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the State, or the assessor, in an action or proceeding under this chapter or the vehicle and traffic law when the returns or the reports or the facts shown thereby are directly involved in the action or proceeding or on behalf of officers to whom information shall have been supplied, as provided in subsection 2, in any of which events the court may require the production of and may admit in evidence so much of the returns or reports or of the facts shown thereby as are pertinent to the action or proceeding and no more. Nothing in this section prohibits the assessor, in his discretion, from allowing the inspection or delivery of a certified copy of any return or report filed under this chapter, or of any information contained in any such return or report by or to a duly authorized officer or employee of the Secretary of State, or by or to the Attorney General or other legal representatives of the State when an action has been commenced under this chapter, the vehicle and traffic law in which the returns or reports or the facts shown thereby are directly involved; or the inspection of the returns or reports required under this chapter by the controller or duly designated officer or employee of the State, for purposes of the audit or a refund of any fee paid by any person under this chapter; nor to prohibit the delivery to any person, or a duly authorized representative of such person, of a certified copy of any return or report filed by such person under this chapter; nor to prohibit the publication of statistics so classified as to prevent the identification of particular returns or reports and the items thereof; nor to prohibit the publication of delinquent lists showing the names of feepayers who have failed to pay their fees at the time and in the manner provided by section 2927, together with any relevant information which in the opinion of the assessor may assist in the collection of such delinquent fees. Returns and reports shall be preserved for 5 years and thereafter until the assessor orders them to be destroyed.

2. Permission to inspect. The assessor in his discretion, and pursuant to such rules and regulations as he may adopt, may permit the Commissioner of Internal Revenue of the United States, or the appropriate officers of any other state which

imposes a similar highway use fee, or the duly authorized representatives of the commissioner or of any such officers, to inspect returns or reports made under this chapter, or may furnish to the commissioner or other officers, or duly authorized representatives, a copy of any such return or report or an abstract of the information therein contained, or any portion thereof, or may supply the commissioner or any such officers or such representatives with information relating to the business of any person making returns or reports. The assessor may refuse to supply information pursuant to this subsection to the Commissioner of Internal Revenue of the United States or to the officers of any other state if the statutes of the United States, or of the state represented by such officers, do not grant substantially similar privileges to the assessor of this State, but such refusal is not mandatory. Information may not be supplied to the Commissioner of Internal Revenue of the United States or the appropriate officers of any other state which imposes a similar highway use fee, or the duly authorized representatives of such commissioner or of any of such officers, unless such commissioner, officer or other representatives shall agree not to divulge or make known in any manner the information so supplied, but such officers may transmit such information to their employees or legal representatives when necessary, who in turn shall be subject to the same restrictions as those hereby imposed upon such assessor, officer or other representatives.

3. **Penalty.** Any violation of this section is a Class E crime and if the offender is an officer or employee of the State, he shall be dismissed from the office and be barred from holding any public office in this State for a period of 5 years thereafter.

#### § 2937. Disposition of revenues

The amount of all fees, penalties and interest received under this chapter shall be paid to the Treasurer of State daily and shall be credited only to the Highway Fund.

Sec. 2. 36 MRSA cc. 453 and 455, as amended, are repealed.

#### STATEMENT OF FACT

The purpose of this bill is to replace the present system of providing highway funds through fuel utilization with a fee based on actual mileage travelled on the highways.