

MAINE STATE LEGISLATURE

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EIGHTIETH LEGISLATURE

HOUSE

NO. 300

House of Representatives, March 14, 1921.

Referred to Committee on Taxation and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Maher of Augusta.

STATE OF MAINE

**IN THE YEAR OF OUR LORD ONE THOUSAND
NINE HUNDRED AND TWENTY-ONE**

AN ACT Requiring a Excise or License Tax to be Paid on
All Gasoline Sold at Retail in This State.

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

Section 1. There shall be paid on all gasoline sold at
2 retail in this state a tax of one cent on each gallon, and the
3 said tax shall be used for the maintenance of state highways
4 and shall be set apart in the state treasury to the credit of
5 the state highway maintenance fund.

Sect. 2. The state assessors are hereby authorized and
2 empowered to prescribe and furnish all necessary blanks,
3 forms, books and reports necessary in carrying out the pro-
4 visions of this act.

Sect. 3. Within thirty days after this act goes into effect
2 every person, firm or corporation engaged in selling gasoline
3 in this state shall make a report on blanks furnished as
4 aforesaid, to the county treasurer, giving such information
5 as may be called for in said blank report. Said report shall
6 be made to the county treasurer of the county in which the
7 place or places of business of such person, firm or corpo-
8 ration is located. The county treasurer shall enter on a
9 book kept for that purpose, the name of every retail dealer
10 who sells gasoline in his county. After this act becomes
11 effective, no person shall engage in selling gasoline by retail
12 until he has made a report to the county treasurer and his
13 name has been entered on such book. If any person, firm
14 or corporation engaged in selling gasoline by retail, shall
15 fail to make such report to the county treasurer, he or it
16 shall be subject to a fine of fifty dollars (\$50) for each
17 offense, and every week that such report is not made shall
18 constitute a separate offense.

Sect. 4. On the first day of each month, it shall be the
2 duty of every such dealer to make a report to the county
3 treasurer showing the number of gallons of gasoline sold
4 during the preceding month, and, at the same time, to remit
5 to the county treasurer the amount of tax due thereon. It
6 shall also be the duty of every wholesale dealer to make a
7 report to the county treasurer of each county in this state
8 in which such dealer has made sales of gasoline during the
9 preceding month, showing the names of the purchaser and

10 the number of gallons sold in each instance. Said report
11 shall be made on blank forms furnished as aforesaid, and,
12 shall in all cases where the said wholesale dealer has made
13 sales of gasoline direct to the consumer, said report shall
14 be accompanied by a remittance of the tax due thereon, and
15 for a failure to make such report the wholesale dealer shall
16 be subject to the fines and penalties defined in sections five
17 and eight of this act. Within ten days after said tax is
18 paid to the county treasurer he shall report same to the
19 state auditor and at the same time shall pay said tax into
20 the state treasury.

Sect. 5. If any such dealer shall fail to make a report to
2 the county treasurer on the first day of each month as afore-
3 said and shall fail to pay the tax due, he shall be guilty of
4 a misdemeanor and shall be subject to a fine of not less
5 than fifty dollars (\$50), but if such dealer shall make the
6 report required and pay all tax due before prosecution for
7 such fine has been begun against him prosecution shall be
8 stayed upon payment of twenty per cent penalty on the tax
9 due.

Sect. 6. The county treasurer shall be required to execute
2 a bond conditioned that he will duly account for all money
3 that may come into his hands under the provisions of this
4 act. The amount of the bond shall be fixed by the governor
5 and council and shall be sufficient to cover all money that
6 may come into his hands by reason of the provisions of this
7 act. Said bond shall be entered of record in the office of

8 the state treasurer and shall be approved by the state treas-
9 urer and state auditor. If any county treasurer shall fail
10 to make report to the state auditor as herein required and
11 pay the tax due into the state treasury as required, he shall
12 be subject to a fine of not less than one hundred dollars
13 (\$100) and his bond declared forfeited and recovery there-
14 under be had upon prosecution by the attorney general and
15 the procedure therein shall be the same as in the case of
16 default of any state official under his bond.

Sect. 7. Any officer whose duty it is to collect claims or
2 demands due the state, shall have the right at any time to
3 examine the books of every such dealer and to institute
4 proceedings to collect any tax which has not been paid
5 according to law and in all cases where the tax has not
6 been paid according to law and is collected by proceedings
7 in any court a penalty of twenty per cent shall be added to
8 the amount due in addition to the fine and tax provided by
9 this act. The said penalty shall be paid into the state treas-
10 ury as a part of the tax.

Sect. 8. If any such dealer or any county treasurer makes
2 a false report under the provisions of this act he shall be
3 guilty of the offense of false swearing.

Sect. 9. For his services herein under the provisions of
2 this act, the county treasurer shall be allowed to withhold
3 as his commission one per cent of the amount of the tax
4 so collected.

Sect. 10. Any person, firm or corporation who shall sell
2 gasoline to any individual, firm, corporation or association
3 who does not sell such gasoline to the retail trade, shall be
4 deemed a retail dealer.

Sect. 11. Any person, firm or corporation who shall in-
2 crease the retail price of gasoline sold to any individual,
3 firm, corporation or association more per gallon than the
4 amount per gallon of tax paid on the gasoline sold shall be
5 deemed to have violated chapter two hundred and fifty-six
6 of the public laws of nineteen hundred and nineteen and
7 shall be liable to prosecution thereunder. All other prose-
8 cutions under this except where otherwise provided shall
9 be by complaint and trial judges of municipal courts shall
10 have jurisdiction to hear, try and punish therefor.

Sect. 12. Any person, firm, corporation, or association
2 purchasing gasoline for use other than the propulsion of
3 motor vehicles on the highway shall, upon signing blank
4 provided by the state assessors to all retail dealers declaring
5 such fact be entitled to said gasoline tax free and all dealers
6 shall be exempt from payment of the within prescribed tax
7 upon sale so made provided the original certificate herein
8 provided for accompanies their report to the county treas-
9 urer.

Sect. 13. If any section or any part thereof of this act
2 shall be declared unconstitutional such decision shall not
3 affect any other part of this act.