

MAINE STATE LEGISLATURE

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EIGHTY-FIRST LEGISLATURE

HOUSE

NO. 71

House of Representatives, Feb. 8, 1923.

Referred to Committee on Taxation and Ways and Bridges jointly, and five hundred copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Leland of Sangerville.

STATE OF MAINE

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

AN ACT Providing for a Tax upon Gasoline and Other Products Used in Operating Internal Combustion Engines.

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

Section 1. The terms used in this act shall be construed
2 as follows: "Internal combustion engine" shall mean any
3 engine operated by explosion or quick burning therein of
4 gasoline, benzol, or other product except kerosene. "In-
5 ternal combustion engine fuel" shall mean gasoline, benzol,
6 or other product except kerosene to be used in the opera-
7 tion of an internal combustion engine. "Distributor" shall
8 mean any person, association of persons, firm or corpo-

9 ration, wherever resident or located, who imports or causes
10 to be imported for sale or for his or its own use (with the
11 exception hereinafter set forth) any internal combustion
12 engine fuels as herein defined for use in this state after
13 it reaches this state; and also any person, association of
14 persons, firm or corporation who produces, refines, manu-
15 factures or compounds internal combustion engine fuels
16 as herein defined within the state.

Sect. 2. There is hereby levied and imposed an excise
2 tax of one cent per gallon upon said internal combustion
3 engine fuels imported into this state for sale and the uses
4 defined in this act; excepting, however, such internal com-
5 bustion engine fuels as are imported into the state and sold
6 in original packages in the same form and condition as
7 when so imported as international or interstate commerce
8 sales; or purchased outside the state and brought into the
9 state in original packages by the consumer for his own use;
10 or sold wholly for exportation from the state.

Sect. 3. Every distributor of such internal combustion
2 engine fuel in the state shall file a duly acknowledged cer-
3 tificate with the state auditor on forms prescribed and fur-
4 nished by the auditor, which shall contain the name under
5 which such distributor is transacting business within the
6 state, the place or places of business, and location of dis-
7 tributing stations, and agencies of the distributor, the names
8 and addresses of the several persons constituting the firm
9 or partnership and if a corporation its corporate name, and

10 the names and addresses of its principal officers and agents
11 within the state. No distributor as herein defined shall
12 sell or distribute any such internal combustion engine fuels
13 until such certificate is furnished as required by this act.

Sect. 4. All internal combustion engine fuels as defined
2 in this act distributed by the distributors to their branch
3 agencies throughout the state shall be deemed to have been
4 sold and shall be subject to the requirements of this act
5 in every respect.

Sect. 5. Each distributor paying or becoming liable to
2 pay the tax imposed by this act shall be entitled to charge
3 and collect one cent per gallon only as a part of the selling
4 price of the internal combustion engine fuels subject to the
5 tax.

Sect. 6. Every distributor shall on or before the fifteenth
2 day of each month, render a report to the state auditor
3 stating the number of gallons of internal combustion engine
4 fuels received, sold and used in the state by him during the
5 preceding calendar month on forms to be furnished by said
6 auditor; and said report shall contain such further informa-
7 tion pertinent thereto as said auditor shall prescribe. On or
8 before the first day of the calendar month succeeding the
9 filing of said report each distributor shall pay to the treas-
10 urer of state a tax of one cent per gallon upon each gallon
11 so reported as sold or distributed. On or before the first
12 day of each calendar month the state auditor shall trans-
13 mit to the treasurer of state such information as shall show

14 all taxes due from each distributor under the provisions
15 of this act.

Sect. 7. Whoever shall receive any such internal com-
2 bustion engine fuels in such form and under such circum-
3 stances as shall preclude the collection of this tax from
4 the distributors by reason of the provisions of the laws of
5 the United States, and shall thereafter sell or use any such
6 internal combustion engine fuels in such manner and under
7 such circumstances as may subject such sale or use to the
8 taxing power of this state, such person shall be considered
9 as a distributor and shall make the same reports, pay the
10 same taxes, and be subject to all other provisions of this
11 act relating to distributors of internal combustion engine
12 fuels.

Sect. 8. All moneys received by the treasurer of state
2 shall be appropriated and used in the following manner,
3 namely,—fifty per cent thereof for the maintenance of state
4 and state aid highways, and the balance is to be added to
5 the fund for the construction of third class highways.
6 Whenever there shall go into effect an act of the legis-
7 lature providing funds for the construction of third class
8 highways, then and thereafterward all moneys received
9 from the tax herein provided shall be appropriated and used
10 for the maintenance of state and state aid highways under
11 the direction of the state highway commission.

Sect. 9. In case any section or provision of this act shall
2 be questioned in any court, and shall be held unconstitu-

3 tional or invalid, the same shall not be held to affect any
4 other provision or section of this act.

Sect. 10. Any distributor of such internal combustion
2 engine fuels who shall make any false or fraudulent report
3 or return required by this act, or who shall evade or vio-
4 late any other provision of this act, shall be fined not more
5 than two thousand dollars. Whenever any distributor shall
6 fail to pay any tax due under the provisions of this act
7 within the lime limited herein, the attorney general shall
8 enforce payment of such tax by civil action against such
9 distributor for the amount of such tax in a court of appro-
10 priate jurisdiction.