

MAINE STATE LEGISLATURE

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EIGHTY-FIRST LEGISLATURE

HOUSE

NO. 109

House of Representatives, Feb. 15, 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. Whitney of Corinth.

STATE OF MAINE

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

AN ACT Providing for the Imposition of a Specific Excise
Tax upon Gasoline and All Other Fluid Internal Combustion
Fuels Except Kerosene.

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

Section 1. A specific excise tax of one cent is hereby
2 imposed upon every gallon of gasoline or other fluid internal
3 combustion fuel, except kerosene, imported into this state
4 for sale therein; and said tax shall be added to the whole-
5 sale price of such commodity as shown by the sale-invoice
6 of the individual, firm or corporation making delivery in
7 person or by agent within this state.

Sect. 2. Every individual, firm or corporation who shall
2 sell or deliver to a dealer, retailer or consumer, within this
3 state, any gasoline, or other fluid internal combustion fuel,
4 except kerosene, shall, on or before the tenth day of each
5 calendar month, transmit to the treasurer of state, a state-
6 ment of all sales and deliveries, together with copies, of all
7 invoices of shipments or deliveries made to dealers, retail-
8 ers or consumers within this state, and shall accompany
9 said statement with a remittance of one cent for every
10 gallon of gasoline, or other fluid internal combustion fuel,
11 except kerosene, so sold or delivered, as shown by said
12 statement of sales and deliveries.

Sect. 3. Every individual, firm or corporation who sells
2 or delivers gasoline, or any other fluid internal combustion
3 fuel, except kerosene, shall keep on file at its regular place
4 of business a complete record of all sales and deliveries to
5 dealers, retailers or consumers, within this state, specifying
6 the quantity, substance and sale price of gasoline sold as
7 aforesaid, with the full name and address of the purchaser ;
8 and this record shall be open to inspection at all times during
9 the regular hours of business, by the treasurer of state or
10 his duly authorized deputy.

Sect. 4. The entire proceeds of the specific excise tax
2 collected by virtue of the provisions of this act shall be
3 expended under the direction of the state highway com-
4 mission, as provided by existing statute in case of other
5 highway funds, for the following purposes: fifty per centum

6 of the entire amount for the construction of third-class
7 highways, twenty-five per centum for the construction of
8 second-class highways and the residue for the maintenance
9 of state-aid highways.

Sect. 5. Every individual, firm or corporation who shall
2 wilfully make a false return or neglect to make the return
3 required within the time specified in section two of this act,
4 or who shall wilfully refuse or neglect to pay the tax when
5 due, as herein provided, shall be punished by a fine not
6 exceeding five hundred dollars and costs for each offense ;
7 and proceedings for the enforcement of the provisions of
8 this act may be instituted in any court of record within the
9 state.

Sect. 6. The unconstitutionality of any section of this
2 act or part thereof, shall not be construed to effect the
3 validity of the entire act.