

MAINE STATE LEGISLATURE

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NEW DRAFT

EIGHTY-FIRST LEGISLATURE

HOUSE

NO. 490

House of Representatives, March 29, 1923.

Reported by Mr. Sanders from Committee on Taxation and
Ways and Bridges and ordered printed under joint rules.

CLYDE R. CHAPMAN, Clerk.

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 Prod-
ucts 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 as
2 follows: "Internal combustion engine" shall mean any en-
3 gine operated by explosion or quick burning therein of gas-
4 oline, benzol or other product except kerosene. "Internal
5 combustion engine fuel" shall mean motor fuel commonly
6 called and known as gasoline, benzol, or other product ex-
7 cept kerosene and crude oil to be used in the operation of
8 an internal combustion engine. "Distributor" shall mean
9 any person, association of persons, firm or corporation,

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

Sect. 2. There is hereby levied and imposed an excise tax
2 of one cent per gallon upon said internal combustion engine
3 fuels imported into this state for sale and the uses defined
4 in this act; excepting, however, such internal combustion
5 engine fuels in such form and under such circumstances as
6 shall preclude the collection of this tax from the distributor
7 by reason of the provisions of the laws of the United States;
8 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 certi-
3 ficate with the state auditor on forms prescribed and furn-
4 ished 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 or
9 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 sell

12 or distribute any such internal combustion engine fuels until
13 such certificate is furnished as required by this act.

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

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

Sect. 6. Every distributor shall on or before the fifteenth
2 day of each month, render a report to the state auditor stat-
3 ing 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 transmit
13 to the treasurer of state such information as shall show
14 all taxes due from each distributor under the provisions of
15 this act.

Sect. 7. Whoever shall receive any such internal combus-

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

Sect. 8. All moneys received through the provisions of
2 this act by the treasurer of state shall be appropriated and
3 used in the following manner, namely,—fifty per cent there-
4 of for the maintenance of state and state aid highways,
5 interstate, intrastate and international bridges, and the bal-
6 ance is to be added to the fund for the construction of third
7 class highways. Provided, however, that when an amend-
8 ment of the constitution of this state as proposed by this
9 Legislature providing additional moneys by bond issue for
10 the construction of state and state aid highways, interstate,
11 intrastate and international bridges, shall have been adopted
12 by the legal voters of this state and become effective, then
13 and thereafterwards all moneys received from the tax here-
14 in provided shall be appropriated and used for the main-
15 tenance of state and state aid highways, interstate, intrastate
16 and international bridges, under the direction of the state
17 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 violate
4 any other provisions of this act, shall be fined not more than
5 two thousand dollars. Whenever any distributor shall fail
6 to pay any tax due under the provisions of this act within
7 the time limited herein, the attorney general shall enforce
8 payment of such tax by civil action against such distributor
9 for the amount of such tax in a court of appropriate juris-
10 diction.