

MAINE STATE LEGISLATURE

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EIGHTY-SECOND LEGISLATURE

H. P. No. 246

H. D. No. 44

House of Representatives, Jan. 29, 1925.

Referred to Committee on Ways and Bridges and 1000 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Hamilton of Caribou.

STATE OF MAINE

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

AN ACT to Amend Sections Two, Five and Six of Chapter Two Hundred and Twenty-four of the Public Laws of Nineteen Hundred and Twenty-three, Relating to a Tax upon Gasoline.

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

Section 1. That the words "one cent" as appearing in
2 the second line of section two of chapter two hundred and
3 twenty-four of the public laws of nineteen hundred and
4 twenty-three; as appearing in the second line of section
5 five of said chapter and as appearing in the ninth line of
6 section six in said chapter be stricken out and the words
7 'three cents' in each instance, be substituted in place thereof,

8 so that said sections two, five and six of chapter two hun-
9 dred and twenty-four as amended shall read as follows:

‘Sect. 2. There is hereby levied and imposed an excise
2 tax of three cents per gallon upon said internal combustion
3 engine fuels sold within this state and for the uses defined
4 in this act; excepting, however, such internal combustion
5 engine fuels in such form and under such circumstances
6 as shall preclude the collection of this tax from the dis-
7 tributor by reason of the provisions of the laws of the
8 United States; or sold wholly by exportation from the
9 state.

‘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 three cents per gallon only as a part of the sell-
4 ing price of the internal combustion engine fuels subject
5 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
3 stating the number of gallons of internal combustion engine
4 fuels received, sold and used in the state by him during
5 the preceding calendar month on forms to be furnished by
6 said auditor; and said report shall contain such further in-
7 formation pertinent thereto as said auditor shall prescribe.
8 On or before the first day of the calendar month succeed-
9 ing the filing of said report each distributor shall pay to
10 the treasurer of state a tax of three cents per gallon upon
11 each gallon so reported as sold or distributed. On or be-

12 fore the first day of each calendar month the state auditor
13 shall transmit to the treasurer of state such information as
14 shall show all taxes due from each distributor under the
15 provisions of this act.'