

# MAINE STATE LEGISLATURE

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EIGHTY-SECOND LEGISLATURE

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H. P. No. 418

H. D. No. 89

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House of Representatives, Feb. 5, 1925.

Tabled pending reference by Mr. Hamilton of Caribou and  
1000 copies ordered printed.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Boody of Windham.

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STATE OF MAINE

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

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AN ACT Relating to a Tax upon Gasoline.

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

Section 1. That the words "one cent" as appearing in the  
2 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 five  
5 of said chapter and as appearing in the ninth line of section  
6 six in said chapter be stricken out and the words 'four  
7 cents' in each instance, be substituted in place thereof, so  
8 that said sections two, five and six of chapter two hundred  
9 and twenty-four as amended shall read as follows:

'Sect. 2. There is hereby levied and imposed an excise tax

2 of four cents per gallon upon said internal combustion engine  
3 fuels sold within this state and for the uses defined in this  
4 act; excepting, however, such internal combustion engine  
5 fuels in such form and under such circumstances as shall  
6 preclude the collection of this tax from the distributor by  
7 reason of the provisions of the laws of the United States;  
8 or sold wholly by exportation from the 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 four cents 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  
8 or 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 four cents 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 of  
15 this act.’

Sect. 2. This act shall take effect upon the first day of  
2 January, in the year nineteen hundred and twenty-six.