

# MAINE STATE LEGISLATURE

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**EIGHTY-SECOND LEGISLATURE**

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**H. P. No. 892**

**H. D. No. 214**

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House of Representatives, Feb. 24, 1925.

Referred to Committee on Taxation and Ways and Bridges  
and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Page of Skowhegan.

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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 to Amend Sections Two, Five, Six and Eight of  
Chapter Two Hundred and Twenty-four of the Public Laws  
of Nineteen Hundred and Twenty-three, 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 'three  
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  
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 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 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 three 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 three 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 transmit

13 to the treasurer of state such information as shall show all  
14 taxes due from each distributor under the provisions of  
15 this act.'

Sect. 2. Section Eight of said Chapter Two Hundred  
2 Twenty-four of the Public Laws of Nineteen Hundred  
3 Twenty-three is hereby amended by striking out the entire  
4 section and inserting in its place the following:

'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 of  
4 the amount received from the first one cent shall be used  
5 for the maintenance of State and State-aid highways, inter-  
6 state, intrastate and international bridges, and the balance  
7 of the first one cent shall be added to the fund for the  
8 construction of third class highways. Provided, however,  
9 that if an amendment of the Constitution of this State as  
10 proposed by this Legislature providing additional moneys  
11 by bond issue for the construction of State, and State-aid  
12 highways, interstate, intrastate and international bridges,  
13 shall have been adopted by the legal voters of this State and  
14 become effective, then and thereafter all moneys re-  
15 ceived from the other two cents of the three cent tax herein  
16 provided shall be appropriated and used to pay the annual  
17 interest charges on a new Ten Million Dollar bond issue  
18 for first class highways of concrete or bituminous macadam  
19 provided for in a bill pending at this Legislature, and to  
20 further provide for annual sinking fund to retire said bond

21 issue at the end of twenty years. The balance of the money  
22 derived from the two cents to be used toward the annual  
23 maintenance of said first class highways to be constructed  
24 under the said issue, and if there is any further balance such  
25 balance to be used as the State Highway Commission may  
26 deem advisable. And Further Provided that when and if  
27 said amendment of the Constitution above referred to shall  
28 have become effective by adoption, then and thereafterwards  
29 all moneys received from the first one cent of said tax here-  
30 in provided shall be appropriated and used for the main-  
31 tenance of State and State-aid highways, interstate, intra-  
32 state and international bridges, under the direction of the  
33 State Highway Commission.'