

MAINE STATE LEGISLATURE

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EIGHTY-SECOND LEGISLATURE

H. P. No. 1115

H. D. No. 340

House of Representatives, March 10, 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. Dunbar of Orland.

STATE OF MAINE

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

AN ACT Relating to a Tax upon Gasoline.

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

Section 1. Section two of chapter two hundred and twenty-four of the public laws of nineteen hundred and twenty-three is hereby amended by striking out the whole of said section and inserting in place thereof the following:

'Sect. 2. There is hereby levied and imposed an excise tax of three cents per gallon upon said internal combustion engine fuels sold within this state and for the uses defined in this act; excepting, however, such internal combustion engine fuels in such form and under such circumstances as shall preclude the collection of this tax from the distrib-

7 utor by reason of the provisions of the laws of the United
8 States, or sold wholly for exportation from the state, or
9 sold for exclusive use in motor boats, tractors used for
10 agricultural purposes not operating on public ways or in
11 such vehicles as run only on rails or tracks, or sold for
12 use in the mechanical or industrial arts.'

Sect. 2. Section five of the same chapter is hereby amend-
2 ed by striking out the word "one" in the second line thereof
3 and inserting in place thereof the word 'three,' so that said
4 section as amended shall read as follows:

'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 to
5 the tax.'

Sect. 3. Section six of the same chapter is hereby amended
2 by striking out the word "one" in the ninth line thereof
3 and inserting in place thereof the word 'three,' so that said
4 section as amended shall read as follows:

'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
8 or before the first day of the calendar month succeeding

9 the filing of said report each distributor shall pay to the
10 treasurer of state a tax of three cents per gallon upon each
11 gallon so reported as sold or distributed. On or before the
12 first 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. 4. Section eight of said chapter is hereby amended
2 by striking out the whole of said section and inserting in
3 place thereof 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: sixteen and two-
4 thirds per cent thereof for the maintenance of state and
5 state aid highways, interstate and international bridges;
6 sixteen and two-thirds per cent thereof shall be added to the
7 balance of the fund for the construction of third class high-
8 ways; the remaining sixty-six and two-thirds per cent shall
9 be applied as follows: (1) If and when there is adopted by
10 the people a constitutional amendment to be submitted by
11 this legislature to them, and having reference to a further
12 increase in the issue of bonds for highway purposes, (a)
13 one-half thereof to any deficiency in the state's portion of
14 the joint funds authorized under other provisions of statute
15 for the construction of state aid highways and shall be ex-
16 pended accordingly; (b) the remainder thereof to the con-
17 struction of state and federal aid highways and state and

18 county aided bridges, and shall be expended accordingly;
19 (2) If such proposed constitutional amendment be not
20 adopted by the people, then the whole to the construction
21 of state highways and bridges and shall be expended ac-
22 cordingly.'