

MAINE STATE LEGISLATURE

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NEW DRAFT

EIGHTY-SECOND LEGISLATURE

H. P. No. 1287

H. D. No. 520

House of Representatives, April 4, 1925.

Reported by Messrs. Dunbar and Page from Committees on Ways and Bridges and Taxation and laid on table to be printed under joint rules.

CLYDE R. CHAPMAN, Clerk.

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 twenty-
2 four of the public laws of nineteen hundred twenty-three
3 is hereby amended by striking out the whole of said section
4 and inserting in place thereof the following:

'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 for exportation from the
9 state, or sold for exclusive use in motor boats, tractors
10 used for agricultural purposes not operating on public ways
11 or in such vehicles as run only on rails or tracks, or sold
12 for use in stationary engines, or sold for use in the me-
13 chanical or industrial arts.'

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

'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
4 selling price of the internal combustion engine fuels subject
5 to the tax.'

Sect. 3. Section six of the same chapter is hereby amended
2 by striking out the words "one cent" in the ninth line there-
3 of and inserting in place thereof the words 'three cents,'
4 so that said 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
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
7 information pertinent thereto as said auditor shall pre-
8 scribe. On or before the first day of the calendar month
9 succeeding the filing of said report each distributor shall
10 pay to the treasurer of state a tax of three cents per gallon
11 upon each gallon so reported as sold or distributed. On
12 or before the first day of each calendar month the state
13 auditor shall transmit to the treasurer of state such in-
14 formation as shall show all taxes due from each distributor
15 under the provisions of 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 monies 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, intrastate and international
6 bridges; sixteen and two-thirds per cent thereof shall be
7 added to the balance of the fund for the construction of
8 third class highways; thirty-three and one-third per cent
9 thereof shall be added to the fund for construction of state
10 aid highways, it being the intention of the legislature to
11 make this appropriation available for the fiscal year of one
12 thousand nine hundred and twenty-six; thirty-three and
13 one-third per cent thereof shall be used for the construc-
14 tion of state highways. Any unexpended balances from the

15 above apportionments shall not lapse but shall be carried
16 forward to the same fund for the next fiscal year, except
17 that any balance of the appropriation herein made for the
18 construction of State Aid Highways; after allotments in
19 full as applied for by the towns have been made for the
20 year 1926; shall be added to the fund for construction of
21 third class highways.'

Sect. 5. Said chapter two hundred twenty-four of the
2 public laws of nineteen hundred twenty-three is further
3 amended by adding the following, which will be section
4 eleven:

'Sect. 11. Any person, firm or corporation who shall buy
2 and use any motor vehicle fuel as defined in this act for
3 the purpose of operating or propelling motor boats, tractors
4 used for agricultural purposes not operating on public ways
5 or in such vehicles as run only on rails or tracks, or in
6 stationary engines, or for use in the mechanical or industrial
7 arts, or for any other commercial use except in motor ve-
8 hicles operated or intended to be operated upon any of
9 the public highways of the state of Maine, and who shall
10 have paid any tax on motor vehicle fuel levied or directed
11 to be paid as provided by this act, either directly by the
12 collection of such tax by the vendor from such consumer,
13 or indirectly by adding the amount of such tax to the price
14 of such fuel and paid by such consumer, shall be reimbursed
15 and repaid the amount of such tax paid by him upon pre-
16 senting to the state auditor an affidavit accompanied by the

17 original invoices showing such purchases, which affidavit
18 shall be verified by the oath of such affiant, and shall state
19 the total amount of such fuel so purchased and used by
20 such consumer other than in motor vehicles operated or
21 intended to be operated upon any of the public highways
22 of the state, and the governor and council, upon the pre-
23 sentation of such affidavit and such vouchers, approved by
24 the state auditor, shall cause to be repaid to such consumer
25 from the taxes collected on motor vehicle fuels the said
26 taxes so paid by such consumer on fuels purchased and
27 used, other than for motor vehicles as aforesaid; provided,
28 that applications for refunds as provided herein must be
29 filed with the state auditor within ninety days from the date
30 of purchase of invoice, or not at all.'