

MAINE STATE LEGISLATURE

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EIGHTY-SECOND LEGISLATURE

S. P. No. 521

S. D. No. 199

In Senate, March 11, 1925.

Referred to Committees on Ways and Bridges and Taxation
and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Case of Washington.

STATE OF MAINE

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

AN ACT to Amend Chapter Two Hundred Twenty-four of
the Public Laws of Nineteen Hundred Twenty-three, Re-
lating 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 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 for exportation from the state, or sold for
9 exclusive use in motor boats, tractors used for agricultural
10 purposes not operating on public ways or in such vehicles
11 as run only on rails or tracks, or sold for use in the me-
12 chanical 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 there-
3 of and inserting in place thereof the word 'three,' so that
4 said 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
5 to the tax.'

Sect. 3. Section six of the same chapter is hereby amend-
2 ed 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
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
14 as shall show all taxes due from each distributor under the
15 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 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, intrastate and international
6 bridges; sixteen and two-thirds per cent thereof shall be
7 added to the appropriation for the payment of state aid as
8 provided in section twenty-one of chapter twenty-five, re-
9 vised statutes, as amended; the remaining sixty-six and two-
10 thirds per cent shall be used for the construction of state
11 and federal aid highways.