

MAINE STATE LEGISLATURE

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EIGHTY - THIRD LEGISLATURE

House Document

No. 75

H. P. 297

House of Representatives, Feb. 3, 1927.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Lait of Old Town.

STATE OF MAINE

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

AN ACT Relating to a Tax upon Gasoline.

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

Section two of chapter two hundred twenty-four of the
2 public laws of nineteen hundred twenty-three, as amended
3 by chapter two hundred twelve of the public laws of nine-
4 teen hundred twenty-five, is hereby further amended by
5 striking out in the first line thereof, the word "three" and
6 inserting in place thereof, the word 'five,' and by striking
7 out in the seventh line thereof the word "two" and insert-
8 ing in place thereof, the word 'four,' so that said section,
9 as amended, shall read as follows:

"There is hereby levied and imposed an excise tax of five

2 cents per gallon upon said internal combustion engine fuels
3 sold within this state and for the uses defined in this act;
4 excepting however, such internal combustion engine fuels
5 in such form and under such circumstances as shall pre-
6 clude 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 for exportation from the state, provided that
9 four cents of the tax so paid and no more, upon such in-
10 ternal combustion engine fuels sold for exclusive use in
11 motor boats, tractors used for agricultural purposes not
12 operating on public ways or in such vehicles as run only
13 on rails or tracks, or sold for use in stationary engines, or
14 sold for use in the mechanical or industrial arts, shall be
15 refunded as hereinafter provided.'