MAINE STATE LEGISLATURE

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EIGHTY-THIRD LEGISLATURE

House Document   **No. 211**

H. P. 754   House of Representatives, Feb. 17, 1927.

   Referred to Committee on Ways and Bridges and 500 copies

ordered printed. Sent up for concurrence.

                             CLYDE R. CHAPMAN, Clerk.

   Presented by Mr. Deakin of Howland.

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 the public laws of nineteen hundred twenty-

2 five is hereby amended by striking out in the first line thereof

3 the word "three" and inserting in place thereof the word

4 'four' and by striking out in the seventh line thereof the

5 word "two" and inserting in place thereof the word 'three',

6 so that said section, as amended, shall read as follows:

   'There is hereby levied and imposed an excise tax of four

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 in

5 such form and under such circumstances as shall preclude

6 the collection of this tax from the distributor by reason of

7 the provisions of the laws of the United States, or sold

8 wholly for exportation from the state, provided that three

9 cents of the tax so paid and no more, upon such internal

10 combustion engine fuels sold for exclusive use in motor

11 boats, tractors used for agricultural purposes not operating

12 on public ways or in such vehicles as run only on rails or

13 tracks, or sold for use in stationary engines, or sold for use

14 in the mechanical or industrial arts, shall be refunded as

15 hereinafter provided.'