

MAINE STATE LEGISLATURE

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EIGHTY-THIRD LEGISLATURE

House Document

No. 212

H. P. 755 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. Merrill of Dover-Foxcroft.

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 and twenty-three, as
3 amended by chapter two hundred twelve of the public laws
4 of nineteen hundred twenty-five, is hereby further amended
5 by striking out in the first line thereof the word "three"
6 and inserting in place thereof the word 'four,' and by strik-
7 ing out in the seventh line thereof the word "two" and in-
8 serting in place thereof the word 'three,' so that said sec-
9 tion, 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
5 in such form and under such circumstances as shall pre-
6 clude the collection of this tax from the distributor by rea-
7 son of the provisions of the laws of the United States, or
8 sold wholly for exportation from the state, provided that
9 three 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 op-
12 erating on public ways or in such vehicles as run only on
13 rails or tracks, or sold for use in stationary engines, or sold
14 for use in the mechanical or industrial arts, shall be re-
15 funded as hereinafter provided.'