

# MAINE STATE LEGISLATURE

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# EIGHTY-THIRD LEGISLATURE

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House Document

No. 313

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H. P. 981                      House of Representatives, March 3, 1927.

On motion of Mr. Rawley of St. George, tabled pending reference to a committee. Specially assigned for Wednesday, March 9. 1500 copies ordered printed.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Rawley of St. George.

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## STATE OF MAINE

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

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AN ACT Relating to a Tax Upon Gasoline.

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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 as amended by chapter two hundred twelve of the public  
4 laws of nineteen hundred twenty-five, is hereby further  
5 amended by striking out in the seventh line thereof the  
6 words, after the word "that," "two cents of the tax so paid  
7 and no more," and inserting in place thereof the words 'the  
8 whole of said tax,' so that said section, as amended, shall  
9 read as follows:

'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, provided  
9 that the whole of said tax, upon such internal combustion  
10 engine fuels sold for exclusive use in motor boats, tractors  
11 used for agricultural purposes not operating on public ways  
12 or in such vehicles as run only on rails or tracks, or sold  
13 for use in stationary engines, or sold for use in the me-  
14 chanical or industrial arts, shall be refunded as hereinafter  
15 provided.'

Sect. 2. Section eleven of said chapter two hundred twelve  
2 of the public laws of nineteen hundred twenty-five is here-  
3 by amended by striking out in the twelfth line there after  
4 the word "repaid," the words "to the extent of two-thirds  
5 of" and by striking out in the twenty-first line thereof the  
6 words "two thirds of," and by striking out in the twenty-  
7 fourth line thereof the words "ninety days" and by insert-  
8 ing in place thereof the words 'six months,' so that said  
9 section, as amended, shall read as follows:

'Sect. 11. Any person, firm or corporation who shall buy  
2 and use any internal combustion engine fuel as defined in  
3 this act for the purpose of operating or propelling motor  
4 boats, tractors used for agricultural purposes not operating

5 on public ways or in such vehicles as run only on rails or  
6 tracks, or in stationary engines, or in the mechanical or  
7 industrial arts, or for any other commercial use except in  
8 motor vehicles operated or intended to be operated upon  
9 any of the public highways of the state of Maine, and who  
10 shall have paid any tax on internal combustion engine fuel  
11 levied or directed to be paid as provided by this act, either  
12 directly by the collection of such tax by the vendor from  
13 such consumer, or indirectly by adding the amount of such  
14 tax to the price of such fuel and paid by such consumer,  
15 shall be reimbursed and repaid the amount of such tax paid  
16 by him upon presenting to the state auditor an affidavit  
17 accompanied by the original invoices showing such pur-  
18 chases, which affidavit shall be verified by the oath of such  
19 affiant, and shall state the total amount of such fuel so  
20 purchased and used by such consumer other than in motor  
21 vehicles operated or intended to be operated upon any of  
22 the public highways of the state, and the governor and coun-  
23 cil, upon the presentation of such affidavit and such vouch-  
24 ers, approved by the state auditor, shall cause to be repaid  
25 to such consumer from the taxes collected on internal com-  
26 bustion engine fuels the said taxes so paid by such con-  
27 sumer on fuels purchased and used, other than for motor  
28 vehicles as aforesaid; provided, that applications for re-  
29 funds as provided herein must be filed with the state audi-  
30 tor within six months from the date of purchase of invoice.'