

# MAINE STATE LEGISLATURE

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# EIGHTY - THIRD LEGISLATURE

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**House Document**

**No. 358**

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H. P. 1091

House of Representatives, Mar. 9, 1927.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Powers of Caribou.

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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 and  
2 twenty-four of the public laws of nineteen hundred and  
3 twenty-three is hereby amended by striking out in the first  
4 line thereof the word "three" and inserting in place thereof  
5 the word 'five,' and by striking out in the seventh line  
6 thereof the words "two cents of the tax so paid and no  
7 more," and substituting in place thereof the words 'said  
8 excise tax,' and by striking out in the tenth line thereof  
9 the words "run only on rails or tracks" and inserting in  
10 lieu thereof the words 'do not run on rails or highways,'  
11 so that said section, as amended, shall read as follows:

‘Sect. 2. There is hereby levied and imposed an excise  
2 tax of five 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  
6 as shall preclude the collection of this tax from the dis-  
7 tributor by reason of the provisions of the laws of the  
8 United States, or sold wholly for exportation from the  
9 state, provided that said excise tax 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 do not run on rails  
13 or highways, or sold for use in stationary engines, or sold  
14 for use in the mechanical or industrial arts, shall be refunded  
15 as hereinafter provided.’

Sect. 2. Section five of chapter two hundred and twenty-  
2 four of the public laws of nineteen hundred and twenty-  
3 three is hereby amended by striking out the word “three”  
4 in the third line thereof and inserting in place thereof the  
5 word ‘five,’ so that said section, as amended, shall read as  
6 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 five cents per gallon only as a part of the selling  
4 price of the internal combustion engine fuels subject to the  
5 tax.’

Sect. 3. Section six of chapter two hundred and twenty-

2 four of the public laws of nineteen hundred and twenty-  
3 three is hereby amended by striking out in the ninth line  
4 thereof the word "three" and inserting in place thereof the  
5 word 'five,' so that said section, as amended, shall read as  
6 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 the  
5 preceding calendar month on forms to be furnished by said  
6 auditor; and said report shall contain such further informa-  
7 tion pertinent thereto as said auditor shall prescribe. On or  
8 before the first day of the calendar month succeeding the  
9 filing of said report each distributor shall pay to the treas-  
10 urer of state a tax of five cents per gallon upon each gal-  
11 lon so reported as sold or distributed. On or before the  
12 first day of each calendar month the state auditor shall  
13 transmit to the treasurer of state such information as shall  
14 show all taxes due from each distributor under the pro-  
15 visions of this act.'

Sect. 4. Section eight of chapter two hundred and twenty-  
2 four of the public laws of nineteen hundred and twenty-  
3 three is hereby amended by striking out the whole of said  
4 section and inserting in 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: forty per cent

4 thereof for the maintenance of state and state aid highways,  
5 interstate, intrastate and international bridges; ten per cent  
6 thereof shall be added to the balance of the fund for the  
7 construction of third class highways; thirty per cent thereof  
8 shall be added to the fund for construction of state aid  
9 highways, it being the intention of the legislature to make  
10 this appropriation available for the fiscal year of nineteen  
11 hundred and twenty-eight; twenty per cent thereof shall be  
12 used for the construction or reconstruction of state high-  
13 ways. Any unexpended balances from the above appor-  
14 tionments shall not lapse but shall be carried forward to  
15 the same fund for the next fiscal year, except that any  
16 balance of the appropriation herein made for the construc-  
17 tion of state aid highways, after allotments in full as applied  
18 for by the towns have been made for the year nineteen  
19 hundred and twenty-eight, shall be added to the fund for  
20 construction of third class highways.'

Sect. 5. Section eleven of chapter two hundred and twen-  
2 ty-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. 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 do not run on high-  
6 ways, or in stationary engines, or in the mechanical or in-

7 dustrial 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 adding the amount of such tax to the price of  
13 such fuel and paid by such consumer, shall be reimbursed  
14 and repaid the amount of such tax paid by him upon pre-  
15 senting to the state auditor verified by the oath of such affi-  
16 ant, and shall state the total amount of such fuel so pur-  
17 chased and used by such consumer other than in motor  
18 vehicles operated or intended to be operated upon any of the  
19 public highways of the state, and the governor and council,  
20 upon the presentation of such affidavit and such vouchers,  
21 approved by the state auditor, shall cause to be repaid to  
22 such consumer from the taxes collected on internal com-  
23 bustion engine fuels by such consumer on fuels purchased  
24 and used, other than for motor vehicles as aforesaid; pro-  
25 vided, that applications for refunds as provided herein  
26 must be filed with the state auditor within ninety days from  
27 the date of purchase of invoice.'