

MAINE STATE LEGISLATURE

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(NEW DRAFT)

EIGHTY-THIRD LEGISLATURE

House Document

No. 629

H. P. 1304 House of Representatives, Apr. 8, 1927.

Reported by a majority of Committees on Ways and Bridges and Taxation jointly and majority and minority reports tabled pending Mr. Kitchen's motion for acceptance of majority report on motion of Mr. Littlefield and new draft ordered printed.

CLYDE R. CHAPMAN, Clerk.

STATE OF MAINE

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

AN ACT Relating to a Tax on Gasoline.

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 and twenty-
3 three, as amended by chapter two hundred twelve of the
4 public laws of nineteen hundred twenty-five, is hereby fur-
5 ther amended by striking out in the first line thereof the
6 word "three" and inserting in place thereof the word 'four'
7 and by striking out in the seventh line thereof the word
8 "two" and inserting in place thereof the word 'three,' and
9 by adding at the end of said section the following: 'The in-

10 creased tax provided hereby shall be due and payable on all
11 internal combustion engine fuel held in the hands of dis-
12 tributors and retailers at the time this act shall become ef-
13 fective,' so that said section, as amended, shall read as fol-
14 lows:

'Sect. 2. There is hereby levied and imposed an excise
2 tax of four 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 distribu-
7 tor by reason of the provisions of the laws of the United
8 States, or sold wholly for exportation from the state, pro-
9 vided that three cents of the tax so paid and no more, upon
10 such internal combustion engine fuels sold for exclusive use
11 in 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. The increased tax pro-
16 vided hereby shall be due and payable on all internal com-
17 bustion engine fuel held in the hands of distributors and re-
18 tailers at the time this act shall become effective.'

Sect. 2. Section eight of chapter two hundred and 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 the whole of said section and in-
6 serting 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: thirty-one and one-
4 quarter per cent thereof for the maintenance of state and
5 state aid highways, interstate, intrastate and international
6 bridges; twelve and one-half per cent thereof shall be added
7 to the balance of the fund for the construction of third class
8 highways; twenty-five per cent thereof shall be added to
9 the fund for construction of state aid highways, it being
10 the intention of the legislature to make this appropriation
11 available for the fiscal year of nineteen hundred and twenty-
12 eight; thirty-one and one-quarter per cent thereof shall be
13 used for the construction or reconstruction of state high-
14 ways. Any unexpended balances from the above apportion-
15 ments shall not lapse but shall be carried forward to the
16 same fund for the next fiscal year, except that any balance
17 of the appropriation herein made for the construction of
18 state aid highways, after allotments in full as applied for
19 by the towns have been made yearly, shall be added to the
20 fund for construction of third class highways. If the mon-
21 eys, provided for by this section, have not been collected
22 or for any reason are not available for the purposes herein
23 specified, the governor and council may issue their war-
24 rant to the treasurer of state, authorizing him to advance
25 and pay from any moneys then in the treasury not other-

26 wise appropriated, such sums of money as they may deem
27 necessary to carry on the construction and maintenance of
28 highways and bridges, until such time as said moneys shall
29 become available for said purposes, at which time all neces-
30 sary adjustments may be made on the books of the state
31 auditor and state treasurer.'

Sect. 3. Section eleven of chapter two hundred twelve of
2 the public laws of nineteen hundred twenty-five is hereby
3 amended by striking out in the twelfth line thereof the
4 words "two-thirds" and inserting in place thereof the words
5 'three-fourths' and by striking out the words "two-thirds"
6 in the twenty-first line thereof and inserting in place thereof
7 the words 'three-fourths,' and by striking out the words
8 "ninety days" in the twenty-fourth line thereof and insert-
9 ing in place thereof the words 'six months,' so that said sec-
10 tion 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 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 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 to the extent of three-fourths
16 of the amount of such tax paid by him upon presenting to
17 the state auditor an affidavit accompanied by the original in-
18 voices showing such purchases, which affidavit shall be
19 verified by the oath of such affiant, and shall state the total
20 amount of such fuel so purchased and used by such con-
21 sumer other than in motor vehicles operated or intended
22 to be operated upon any of the public highways of the state,
23 and the governor and council, upon the presentation of such
24 affidavit and such vouchers, approved by the state auditor,
25 shall cause to be repaid to such consumer from the taxes
26 collected on internal combustion engine fuels three-fourths
27 of the said taxes so paid by such consumer on fuels pur-
28 chased and used, other than for motor vehicles as afore-
29 said; provided, that applications for refunds as provided
30 herein must be filed with the state auditor within six months
31 from the date of purchase of invoice.'