

MAINE STATE LEGISLATURE

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EIGHTY · THIRD LEGISLATURE

Senate Document

No. 170

S. P. 389

In Senate, March 2, 1927.

Reference reconsidered. Tabled by Senator Case of Washington pending reference. 500 copies ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Senator Speirs of Cumberland.

STATE OF MAINE

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

AN ACT Relative to Tax on Gasoline.

Be it enacted by the People of the State of Maine, as follows:

Section eleven of chapter two hundred twelve of the public laws of nineteen hundred twenty-five, is hereby amended by striking out the whole of said section and inserting in place thereof the following:

‘Sect. 11. Any person, firm or corporation who shall buy and use any internal combustion engine fuel as defined in this act for the purpose of operating or propelling motor boats, tractors used for agricultural purposes not operating on public ways or in such vehicles as run only on rails on tracks, or in stationary engines, or in the mechanical or 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, may
10 purchase such internal combustion engine fuel without pay-
11 ing the aforesaid tax thereon by signing a receipt, stating
12 thereon the purpose for which said fuel is purchased, and
13 if for motor boat, or tractor, giving the name and number
14 of the motor boat and the license number of the tractor.
15 Said receipt so given shall be accepted by the state auditor
16 in lieu of cash payment for the amount of the aforesaid
17 tax on said fuels purchased for the aforesaid purposes.

Any person, firm or corporation who shall make false
2 statements regarding the use of the internal combustion en-
3 gine fuel so purchased shall be punished by a fine of not
4 exceeding one dollar for each gallon so purchased for the
5 first offense, and by a fine of not exceeding two dollars for
6 each gallon so purchased for each subsequent offense.'