

MAINE STATE LEGISLATURE

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EIGHTY - THIRD LEGISLATURE

Senate Document

No. 197

S. P. 434

In Senate, Mar. 8, 1927.

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

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 to Exempt from All Gasoline Tax, Motor Boats,
Tractors and Machinery.

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

Section eleven of chapter two hundred twelve of the public
2 laws of nineteen hundred twenty-five, is hereby amended by
3 striking out the whole of said section and inserting in place
4 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 run only on rails on
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, may pur-
10 chase such internal combustion engine fuel without paying
11 the aforesaid tax thereon by signing a receipt, stating there-
12 on the purpose for which said fuel is purchased, and if for
13 motor boat, or tractor, giving the name and number of the
14 motor boat and the license number of the tractor. Said
15 receipt so given shall be accepted by the state auditor in
16 lieu of cash payment for the amount of the aforesaid tax
17 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
3 engine 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.'