

# MAINE STATE LEGISLATURE

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**EIGHTY-THIRD LEGISLATURE**

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**Senate Document**

**No. 319**

S. P. 555

In Senate, Mar. 31, 1927.

Reported by Mr. Douglas from Committee on Taxation and laid on table to be printed under joint rules.

ROYDEN V. BROWN, Secretary.

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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** to Amend Chapter 212 of the Public Laws of 1925  
in Relation to Tax on Internal Combustion Engine Fuels.

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

Section five of chapter two hundred and twelve of the  
2 public laws of nineteen hundred and twenty-five is hereby  
3 amended by adding thereto the following words: 'and pro-  
4 vided, that no provision of this section shall be construed  
5 to prohibit the state auditor from certifying for payment  
6 to any officer or employee of the United States the total  
7 amount of the tax levied by this chapter on internal com-  
8 bustion engine fuels used by him in an internal combustion  
9 engine owned by the United States, and while he is engaged  
10 on official duty. The state auditor may make such rules

11 and regulations for the proper administration and collec-  
12 tion of all taxes on internal combustion engine fuels as may  
13 be necessary, and not inconsistent with law. All expenses  
14 of assessment, inspection, investigation or collection of taxes  
15 on internal combustion engine fuels shall be paid from mon-  
16 eys derived from taxes so received,' so that, as amended,  
17 said section shall read as follows :

'Sect. 5. Any person, firm or corporation who shall buy  
2 and use any internal combustion engine fuels 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 fuels  
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 fuels and paid by such consumer,  
15 shall be reimbursed and repaid to the extent of all in ex-  
16 cess of one cent per gallon of the amount of such tax paid  
17 by him upon presenting to the state auditor an affidavit ac-  
18 companied by the original invoices showing such purposes,  
19 which affidavit shall be verified by the oath of such affant,  
20 and shall state the total amount of such fuels so purchased

21 and used by such consumer other than in motor vehicles  
22 operated or intended to be operated upon any of the public  
23 highways of the state, and the governor and council, upon  
24 presentation of such affidavit and such vouchers, approved  
25 by the state auditor, shall cause to be repaid to such con-  
26 sumer from the taxes collected on internal combustion en-  
27 gine fuels all in excess of one cent per gallon of the said  
28 taxes so paid by such consumer on fuels purchased and  
29 used, other than for motor vehicles as aforesaid; provided  
30 that application for refunds as provided herein must be filed  
31 with the state auditor within ninety days from the date of  
32 purchase of invoice; and provided, that no provision of  
33 this section shall be construed to prohibit the state auditor  
34 from certifying for payments to any officer or employee of  
35 the United States the total amount of the tax levied by  
36 this chapter on internal combustion engine fuel used by him  
37 in an internal combustion engine owned by the United  
38 States, and while he is engaged on official duty. The state  
39 auditor may make such rules and regulations for the prop-  
40 er administration and collection of all taxes on internal  
41 combustion engine fuels as may be necessary, and not incon-  
42 sistent with law. All expenses of assessment, inspection,  
43 investigation or collection of taxes on internal combustion  
44 engine fuels shall be paid from moneys derived from taxes  
45 so received.'