

MAINE STATE LEGISLATURE

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EIGHTY-FOURTH LEGISLATURE

House Document

No. 30

H. P. 63 House of Representatives, Jan. 17, 1929.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. St. Clair of Rockland.

STATE OF MAINE

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

AN ACT Relating to a Tax Upon Gasoline.

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

Section 1. Section one of chapter two hundred twenty-
2 four of the public laws of nineteen hundred twenty-three
3 is hereby amended by adding at the end of said section, the
4 following: 'and also any person, association of persons,
5 firm or corporation who purchases in tank car lots either
6 within or without the state internal combustion engine fuels,
7 as herein defined, for the purpose of resale within the state,'
8 so that said section, as amended, shall read as follows:

'Section 1. The terms used in this act shall be construed
2 as follows: "Internal combustion engine" shall mean any

3 engine operated by explosion or quick burning therein of
4 gasoline, benzol, or other product except kerosene. "In-
5 ternal combustion engine fuel" shall mean motor fuel com-
6 monly called and known as gasoline, benzol, or other
7 product except kerosene and crude oil to be used in the
8 operation of an internal combustion engine. "Distributor"
9 shall mean any person, association of persons, firm or cor-
10 poration, wherever resident or located, who imports or
11 causes to be imported for sale or for his or its own use
12 (with the exception hereinafter set forth) any internal com-
13 bustion engine fuels as herein defined for use in this state
14 after it reaches this state; and also any person, association
15 of persons, firm or corporation who produces, refines, manu-
16 factures or compounds internal combustion engine fuels as
17 herein defined within the state; and also any person, asso-
18 ciation of persons, firm or corporation who purchases in
19 tank car lots either within or without the state internal
20 combustion engine fuels, as herein defined, for the purpose
21 of resale within the state.'

Sect. 2. Section eight of said chapter as amended by
2 chapter two hundred twelve of the public laws of nineteen
3 hundred and twenty-five as amended by chapter two hun-
4 dred fifty-one of the public laws of nineteen hundred twen-
5 ty-seven, is hereby further amended by adding in the third
6 line of the amended section, after the word "used" the fol-
7 lowing: 'for the administration and collection of the tax
8 provided for by this act, and the remainder of said moneys

9 shall be appropriated and used,' so that said section as
10 amended shall read as follows:

'Sect. 8. All moneys received through the provisions of
2 this act by the treasurer of state shall be appropriated and
3 used for the administration and collection of the tax pro-
4 vided for by this act, and the remainder of said moneys
5 shall be appropriated and used in the following manner,
6 namely: eighteen and three-quarters per cent thereof for
7 the maintenance of state and state aid highways, interstate,
8 intrastate and international bridges; twelve and one-half
9 per cent thereof shall be added to the balance of the fund
10 for the construction of third class highways; twenty-five
11 per cent thereof shall be added to the fund for construction
12 of state aid highways, it being the intention of the legisla-
13 ture to make this appropriation available for the fiscal year
14 of nineteen hundred and twenty-eight; forty-three and
15 three-quarters per cent thereof shall be used for the con-
16 struction or reconstruction of state highways. Any unex-
17 pended balances from the above apportionments shall not
18 lapse but shall be carried forward to the same fund for the
19 next fiscal year, except that any balance of the appropria-
20 tion herein made for the construction of state aid highways,
21 after allotments, in full as applied for by the towns have
22 been made yearly, shall be added to the fund for construc-
23 tion of third class highways. If the moneys, provided for
24 by this section, have not been collected or for any reason
25 are not available for the purposes herein specified, the gov-

26 ernor and council may issue their warrant to the treasurer
27 of state, authorizing him to advance and pay from any
28 moneys then in the treasury not otherwise appropriated,
29 such sums of money as they may deem necessary to carry
30 on the construction and maintenance of highways and
31 bridges, until such time as said moneys shall become avail-
32 able for said purposes, at which time all necessary adjust-
33 ments may be made on the books of the state auditor and
34 state treasurer.'