

MAINE STATE LEGISLATURE

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EIGHTY-FOURTH LEGISLATURE

House Document

No. 412

H. P. 1224 House of Representatives, Feb. 19, 1929.

On motion of Mr. Hammond of Van Buren tabled pending reference to a committee; specially assigned for Thursday, February 21 and 500 copies ordered printed.

Presented by Mr. Kitchen of Presque Isle.

STATE OF MAINE

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

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 twenty-three
3 as amended, is hereby further amended by striking out in
4 the second line thereof after the word "of" the word "four"
5 and inserting in place thereof the word 'five' and by striking
6 out in the eighth line thereof after the word "that" the word
7 "three" and inserting in place thereof the word 'four,' so
8 that said section as amended shall read as follows:

'Sect. 2. There is hereby levied and imposed an excise tax
2 of five cents per gallon upon said internal combustion engine

3 fuels sold within this state and for the uses defined in this
4 act; excepting, however, such internal combustion engine
5 fuels in such form and under such circumstances as shall
6 preclude the collection of this tax from the distributor by
7 reason of the provisions of the laws of the United States,
8 or sold wholly for exportation from the state, provided that
9 four cents of the tax so paid and no more, upon such in-
10 ternal combustion engine fuels sold for exclusive use in
11 motor boats, tractors used for agricultural purposes not
12 operating on public ways or in such vehicles as run only on
13 rails or tracks, or sold for use in stationary engines, or sold
14 for use in the mechanical or industrial arts, shall be refund-
15 ed as hereinafter provided. The increased tax provided
16 hereby shall be due and payable on all internal combustion
17 engine fuel held in the hands of distributors and retailers
18 at the time this act shall become effective.'

Sect. 2. Section eight of chapter two hundred twenty-
2 four of the public laws of nineteen hundred twenty-three,
3 as amended, is hereby further amended by striking out that
4 portion of said section from the word "namely" in the third
5 line to the word "any" in the twelfth line and inserting in
6 place thereof the following: 'thirty per cent thereof for the
7 maintenance of state and state aid highways, interstate,
8 intrastate and international bridges; ten per cent thereof
9 shall be added to the balance of the fund for the construc-
10 tion of third class highways; twenty per cent thereof shall be
11 added to the fund for construction of state aid highways,

12 it being the intention of the legislature to make this appro-
13 priation available for the fiscal year of nineteen hundred
14 and thirty; forty per cent thereof shall be used for the
15 construction or reconstruction of state highways,' so that
16 said section as 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 in the following manner, namely: thirty per cent
4 thereof for the maintenance of state and state aid highways,
5 interstate, intrastate and international bridges; ten per cent
6 thereof shall be added to the balance of the fund for the
7 construction of third class highways; twenty per cent there-
8 of shall be added to the fund for construction of state aid
9 highways, it being the intention of the legislature to make
10 this appropriation available for the fiscal year of nineteen
11 hundred and thirty; forty per cent thereof shall be used for
12 the construction or reconstruction of state highways. Any
13 unexpended balances from the above apportionments shall
14 not lapse but shall be carried forward to the same fund for
15 the next fiscal year, except that any balance of the appro-
16 priation herein made for the construction of state aid high-
17 ways, after allotments in full as applied for by the towns
18 have been made yearly, shall be added to the fund for con-
19 struction of third class highways. If the moneys, provided
20 for by this section, have not been collected or for any reason
21 are not available for the purposes herein specified, the
22 governor and council may issue their warrant to the treas-

23 urer of state, authorizing him to advance and pay from any
24 moneys then in the treasury not otherwise appropriated,
25 such sums of money as they may deem necessary to carry
26 on the construction and maintenance of highways and
27 bridges, until such time as said moneys shall become avail-
28 able for said purpose, at which time all necessary adjust-
29 ments may be made on the books of the state auditor and
30 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 "three-fourths" and inserting in place thereof the
5 words 'four-fifths' and by striking out in the twenty-first
6 line thereof the words "three-fourths" and inserting in
7 place thereof the words 'four-fifths,' so that said section as
8 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
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, 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 four-fifths
16 of the amount of such tax paid by him upon presenting to
17 the state auditor an affidavit accompanied by the original
18 invoices 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 four-fifths of
27 the said taxes so paid by such consumer on fuels purchased
28 and used, other than for motor vehicles as aforesaid; pro-
29 vided, that applications for refunds as provided herein must
30 be filed with the state auditor within six months from the
31 date of purchase of invoice.'

Sect. 4. All acts, parts of acts, inconsistent herewith are
2 hereby repealed.