

MAINE STATE LEGISLATURE

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EIGHTY-FOURTH LEGISLATURE

Senate Document

No. 354

S. P. 639

In Senate, March 15, 1929.

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

ROYDEN V. BROWN, Secretary.

Presented by Senator Slocum of Cumberland.

STATE OF MAINE

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

AN ACT Relative to Exemption from Gasoline Tax Paid on Fuel Used in Internal Combustion Engines Not Operated on the Public Ways.

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

Section 1. Amend section two, chapter two hundred and 2 twenty-four, public laws nineteen hundred and twenty-three, 3 as amended, by striking out the words "provided that three 4 cents of the tax so paid and no more" in lines seven and 5 eight of said section and replacing therefor the words 6 'provided that the whole of said tax,' so that said section 7 shall read:

'Sect. 2. Chapter two hundred and twenty-four, public
2 laws nineteen hundred and twenty-three, as amended by
3 section one, chapter two hundred and twelve, of the public
4 laws of nineteen hundred and twenty-five, and by section
5 one, chapter two hundred and fifty-one, of the public laws
6 of nineteen hundred and twenty-seven. There is hereby
7 levied and imposed an excise tax of four cents per gallon
8 upon said internal combustion engine fuels sold within this
9 state and for the uses defined in this act; excepting, how-
10 ever, such internal combustion engine fuels in such form
11 and under such circumstances as shall preclude the collec-
12 tion of this tax from the distributor by reason of the pro-
13 visions of the laws of the United States, or sold wholly for
14 exportation from the state, provided that the whole of said
15 tax upon such internal combustion engine fuels sold for
16 exclusive use in motor boats, tractors used for agricultural
17 purposes not operating on public ways or in such vehicles
18 as run only on rails or tracks, or sold for use in stationary
19 engines, or sold for use in the mechanical or industrial arts,
20 shall be refunded as hereinafter provided. The increased
21 tax provided hereby shall be due and payable on all internal
22 combustion engine fuel held in the hands of distributors
23 and retailers at the time this act shall become effective.'

Sect. 2. Amend section eleven, additional section added
2 by section five, chapter two hundred and twelve of the
3 public laws of nineteen hundred and twenty-five, as amend-
4 ed by section three of the public laws of nineteen hundred

5 and twenty-seven, striking out in line twelve, the words
6 “three-fourths” and replacing therefor the words ‘the
7 whole’; and by striking out in the twenty-first line, the
8 words “three-fourths” and replacing therefor the words
9 ‘the whole,’ so that said section shall read:

‘Sect. 11. Additional section added by section five, chap-
2 ter two hundred and twelve, of the public laws of nineteen
3 hundred and twenty-five, as amended by section three, of
4 the public laws of nineteen hundred and twenty-seven. Any
5 person, firm, or corporation who shall buy and use any
6 internal combustion engine fuel as defined in this act for
7 the purpose of operating or propelling motor boats, tractors
8 used for agricultural purposes not operating on public ways
9 or in such vehicles as run only on rails or tracks, or in
10 stationary engines, or in the mechanical or industrial arts,
11 or for any other commercial use except in motor vehicles
12 operated or intended to be operated upon any of the public
13 highways of the state of Maine, and who shall have paid
14 any tax on internal combustion engine fuel levied or di-
15 rected to be paid as provided by this act, either directly by
16 the collection of such tax by the vendor from such con-
17 sumer, or indirectly by adding the amount of such tax
18 to the price of such fuel and paid by such consumer, shall
19 be reimbursed and repaid to the extent of the whole of the
20 amount of such tax paid by him upon presenting to the
21 state auditor an affidavit accompanied by the original in-
22 voices showing such purchases, which affidavit shall be

23 verified by the oath of such affiant, and shall state the total
24 amount of such fuel so purchased and used by such con-
25 sumer other than in motor vehicles operated or intended to
26 be operated upon any of the public highways of the state,
27 and the governor and council, upon the presentation of such
28 affidavit and such vouchers, approved by the state auditor,
29 shall cause to be repaid to such consumer from the taxes
30 collected on internal combustion engine fuels the whole of
31 the said taxes so paid by such consumer on fuels purchased
32 and used, other than for motor vehicles as aforesaid; pro-
33 vided, that applications for refunds as provided herein
34 must be filed with the state auditor within six months from
35 the date of purchase of invoice.'