

MAINE STATE LEGISLATURE

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EIGHTY-FIFTH LEGISLATURE

Legislative Document

No. 41

H. P. 63 House of Representatives, Jan. 21, 1931.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. MacKinnon of Mexico.

STATE OF MAINE

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

AN ACT to Refund Excise Tax on Gasoline to Towns, Cities
and Village Corporations.

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

Section 1. Refund of gasoline tax to state and municipal users. Section eighty of chapter twelve of the revised statutes is hereby amended by adding thereto the following: 'Provided further that all of the excise tax so paid by towns, cities or village corporations upon such internal combustion engine fuels, which are used by any town, city or village corporation within the state of Maine, in any motor vehicle which is used for the construction or repair of any highway, bridge or sidewalk within the state of Maine, or for the removal of snow from such highway, bridge or sidewalk, or in any motor vehicle which is used in connection with any fire department, shall be refunded as hereinafter provided.' so that said section as amended shall read as follows:

'Sect. 80. Excise tax of four cents; refund of three cents on fuels used for motor boats, agricultural tractors, stationary engines, or arts; refund on fuels used by state and municipalities. There is hereby levied and imposed an excise tax of four cents per gallon upon said internal combustion fuels sold within this state and for the uses defined in these sections, excepting, however, such internal combustion fuels in such form

and under such circumstances as shall preclude the collection of this tax from the distributor by reason of the provisions of the laws of the United States, or sold wholly for exportation from the state, provided that three cents of the tax so paid and no more, upon such internal combustion engine fuels sold for exclusive use in motor boats, tractors used for agricultural purposes not operating on public ways or in such vehicles as run only on rails or tracks, or sold for use in stationary engines, or sold for use in the mechanical or industrial arts, shall be refunded as hereinafter provided. Provided further that all of the excise tax so paid by towns, cities or village corporations upon such internal combustion fuels, which are used by any town, city or village corporation within the state of Maine, in any motor vehicle which is used for the construction or repair of any highway, bridge or sidewalk within the state of Maine, or for the removal of snow from such highway, bridge or sidewalk, or in any motor vehicle which is used in connection with any fire department, shall be refunded as hereinafter provided.'

Sect. 2. Method of rebate. Section eighty-nine of chapter twelve of the revised statutes is hereby amended by adding thereto the following: 'Provided further that any town, city, or village corporation which shall buy and use any internal combustion engine fuel as defined in sections seventy-nine to eighty-nine, for the purpose of using the same in any motor vehicle or other equipment which is used by said town, city, or village corporation for the construction or repair of any highway, bridge or sidewalk within the state of Maine, or for the removal of snow from such highway, bridge or sidewalk, or in any motor vehicle which is used in connection with any fire department, and which shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by sections seventy-nine to eighty-nine, shall be reimbursed and repaid to the extent of the full amount of such tax paid by it, upon presenting to the state auditor an affidavit of one of its municipal officers accompanied by the original invoices showing such purchases, which affidavit shall be verified by the oath of such affidavit, and shall state the total amount of such fuel so purchased by such consumer, and the governor and council, upon the presentation of such affidavit and vouchers, approved by the state auditor, shall cause to be

repaid to such consumer from the taxes collected on internal combustion engine fuels the full amount of the taxes so paid by such consumer; provided, that applications for such refunds must be filed with the state auditor within six months from the date of purchase of invoice', so that said section as amended shall read as follows:

'Sect. 89. Provision for refund of tax collected in certain instances; procedure for obtaining refund; time limit for filing application for refund. Any person, firm, or corporation who shall buy and use any internal combustion engine fuel as defined in sections seventy-nine to eighty-nine for the purpose of operating or propelling motor boats, tractors used for agricultural purposes not operating on public ways, or in such vehicles as run only on rails or tracks, or in stationary engines, or in the mechanical or industrial arts, or for any other commercial use except in motor vehicles operated or intended to be operated upon any of the public highways of the state of Maine, and who have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by sections seventy-nine to eighty-nine, either directly by the collection of such tax by the vendor from such consumer, or indirectly by adding the amount of such tax to the price of such fuel and paid by such consumer, shall be reimbursed and repaid to the extent of three-fourths of the amount of such tax paid by him upon presenting to the state auditor an affidavit accompanied by the original invoices showing such purchases, which affidavit shall be verified by the oath of such affiant, and shall state the total amount of such fuel so purchased and used by such consumer other than in motor vehicles operated or intended to be operated upon any of the public highways of the state, and the governor and council, upon the presentation of such affidavit and such vouchers, approved by the state auditor, shall cause to be repaid to such consumer from the taxes collected on internal combustion engine fuels three fourths of the said taxes so paid by such consumer on fuels purchased and used, other than for motor vehicles as aforesaid; provided, that applications for refunds as provided herein must be filed with the state auditor within six months from the date of purchase of invoice. Provided further that any town, city, or village corporation which shall buy and use any internal combustion engine fuel as defined in sections seventy-

nine to eighty-nine, for the purpose of using the same in any motor vehicle or other equipment which is used by said town, city, or village corporation for the construction or repair of any highway, bridge or sidewalk within the state of Maine, or for the removal of snow from such highway, bridge or sidewalk, or in any motor vehicle which is used in connection with any fire department, and which shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by sections seventy-nine to eighty-nine, shall be reimbursed and repaid to the extent of the full amount of such tax paid by it, upon presenting to the state auditor an affidavit of one of its municipal officers accompanied by the original invoices showing such purchases, which affidavit shall be verified by the oath of such affiant, and shall state the total amount of such fuel so purchased by such consumer, and the governor and council, upon the presentation of such affidavit and vouchers, approved by the state auditor, shall cause to be repaid to such consumer from the taxes collected on internal combustion engine fuels the full amount of the taxes so paid by such consumer; provided, that applications for such refunds must be filed with the state auditor within six months from the date of purchase of invoice.'