

# MAINE STATE LEGISLATURE

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EIGHTY-FIFTH LEGISLATURE

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Legislative Document

No. 689

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H. P. 1112 House of Representatives, Feb. 18, 1931.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Boody of Windham.

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STATE OF MAINE

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

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AN ACT Relating to the Reduction of Registration Fees and  
the Increase of the Gasoline Tax.

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

Sec. 1. Registration fee for one-half ton trucks reduced. Section fifty-seven of chapter twenty-nine of the revised statutes is hereby amended by striking out in the fifth line of said section the figures "\$10.00" and inserting in place thereof the figures '\$7.50,' so that said section as amended shall read as follows:

'Sec. 57. Schedule of fees for registration of motor trucks. With each application for registration of a motor truck shall be deposited an annual registration fee graduated as follows when equipped with pneumatic tires:

For trucks having a rated carrying capacity of one thousand pounds or less . . . . .	\$7.50
For trucks having a rated carrying capacity of over one thousand pounds and not over one ton . . . . .	15.00
For trucks having a rated carrying capacity of over one ton and not over two tons . . .	20.00
For trucks having a rated carrying capacity of over two tons and not over three tons	55.00
For trucks having a rated carrying capacity of over three tons and not over four tons .	80.00

For trucks having a rated carrying capacity of over four tons and not over five tons...	125.00
For trucks having a rated carrying capacity of over five tons .....	150.00

Provided, however, that every such vehicle equipped with two or more solid tires shall pay an additional fee of thirty-three and one-third per cent more than any such vehicle would be hereby required to pay if equipped with pneumatic tires. But no vehicle shall be operated on ways or bridges which, either loaded or without load, exceeds the limits prescribed in section fifty-six, or is contrary to the provisions of any other section of this chapter, or any other statute pertaining thereto.'

Sec. 2. Registration fees reduced. The fees for the registration of motor vehicles are hereby reduced twenty-five per cent. All sections of chapter twenty-nine of the revised statutes are hereby amended to conform with this reduction.

Sec. 3. Gasoline tax raised to five cents. The excise tax on gasoline is hereby changed from four cents per gallon to five cents per gallon. In sections seventy-nine to eighty-nine, inclusive, of chapter twelve wherever the following words appear they are changed as follows: "four" to 'five'; "three" to 'four'; "three-fourths" to 'four-fifths'; so that sections eighty, eighty-three, eighty-four and eighty-nine as amended shall read as follows:

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

'Sec. 83. Distributor entitled to collect five cents additional. Each distributor paying or becoming liable to pay the tax imposed by sections seventy-nine to eighty-nine shall be entitled to charge and collect five cents per gallon only as a part of the selling price of the internal combustion engine fuels subject to the tax.

'Sec. 84. Report of sales to be made on fifteenth of each month for preceding month; tax to be paid on or before first day of month succeeding filing of report; auditor to submit statement to state treasurer of taxes due. Every distributor shall, on or before the fifteenth day of each month, render a report to the state auditor stating the number of gallons of internal combustion engine fuels received, sold, and used in the state by him during the preceding calendar month on forms to be furnished by said auditor; and said report shall contain such further information pertinent thereto as said auditor shall prescribe. On or before the first day of the calendar month succeeding the filing of said report each distributor shall pay to the treasurer of state a tax of five cents per gallon upon each gallon so reported as sold or distributed. On or before the first day of each calendar month the state auditor shall transmit to the treasurer of state such information as shall show all taxes due from each distributor under the provisions of sections seventy-nine to eighty-nine.

'Sec. 89. Provision for refund of four-fifths 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 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, either directly by the collection of such tax by the vendor from such con-

sumer, 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 four-fifths 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 four-fifths 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.'