

# MAINE STATE LEGISLATURE

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E I G H T Y - S I X T H   L E G I S L A T U R E

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**Legislative Document**

**No. 197**

H. P. 664

House of Representatives, Jan. 31, 1933.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Soper of Newport.

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S T A T E   O F   M A I N E

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-  
THREE

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AN ACT to Extend the Gasoline Tax Law.

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

Section 1. **Auxiliary tanks of gasoline to be taxed.** All the provisions of the law, imposing a tax on internal combustion engine fuels, as contained in sections 79 to 89, inclusive, of chapter 12 of the revised statutes as amended, shall apply to gasoline brought into the state in auxiliary tanks used, or intended to be used, for the purpose of propelling vehicles carrying such gasoline along the highways within this state; except in so far as such internal combustion engine fuel may be contained in a single tank placed in such motor vehicle by the manufacturer, or in an auxiliary tank of a capacity of less than 5 gallons.

Sec. 2. **Cars with extra tanks to report to police.** The owner or operator of a motor vehicle carrying more than a single gasoline tank shall report to the state highway police at the station nearest to the point of entry of such motor vehicle upon the highways of the state, the size and location of each and every tank built into or carried by such motor vehicle and used, or intended to be used for the carriage of internal combustion engine fuel, and pay to the state for any such fuel oil contained in such tanks at the same rate and in the same manner as if said fuel oil had been purchased within the state.

Sec. 3. **Penalty.** The owner or operator of any motor vehicle, operated on the highways of this state without compliance with the terms of this act shall be subject to a penalty of not less than \$100 or more than \$200 for each offense.