

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

Legislative Document

NO. 429

H. P. 1015

House of Representatives, Feb. 2, 1933.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Lewis of Boothbay.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-
THREE

AN ACT Relating to the Gasoline Tax.

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

R. S. c. 12, § 80, amended. Section 80 of c. 12 of the revised statutes, as amended by c. 190 of the P. L. of 1931, and as further amended by § 2 of c. 283 of the public laws passed at the special session of the 85th legislature is hereby amended to read as follows :

'Sec. 80. Tax levied; rebates. There is hereby levied and imposed an excise tax of 4 cents per gallon upon internal combustion engine fuel sold or used within this state for any purpose whatsoever, excepting, however, such internal combustion engine fuel, sold or used in such form and under such circumstances as shall preclude the collection of this tax by reason of the provisions of the laws of the United States, or sold wholly for exportation from the state, or brought into the state in the ordinary standardized equipment fuel tank attached to and forming a part of a motor vehicle and used in the operation of such vehicle within the state; provided, however, that on the same fuel only one tax shall be paid to the state, for which tax the distributor first receiving the fuel in the state shall be primarily liable to the state, except when such fuel has been sold and delivered in lots of 5,000 gallons or more to another distributor in the state, in which case the purchasing distributor shall be primarily liable to

the state for the tax; ~~and~~ provided further that 3 cents of the tax so paid, and no more, upon such internal combustion fuel used ~~in motor boats~~, in 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, shall be refunded as hereinafter provided; **and that all of the tax paid upon such internal combustion fuel, used in motor boats shall be refunded, as hereinafter provided.'**