

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. 615

H. P. 1171

House of Representatives, Feb. 8, 1933.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Dow of Livermore.

S T A T E O F M A I N E

IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-
THREE

AN ACT to Impose an Excise Tax on Fuel Oil.

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

Sec. 1. Excise tax on fuel oil. There is hereby levied and imposed an excise tax of 1c per gallon upon all fuel oils which do not come within the definition of internal combustion engine fuel as defined in section 79 of chapter 12 of the revised statutes.

Sec. 2. Distributors to file with auditor. Every distributor of such fuel oil shall file a duly acknowledged certificate with the state auditor on forms prescribed and furnished by him, which shall contain the name under which such distributor is transacting business, his place of business, the location of his distributing stations, and such other information as the auditor may require.

Sec. 3. Distributor may pass tax along to consumer. Each distributor shall be entitled to charge and collect 1c per gallon on fuel oil as a part of the selling price of the fuel oil subject to tax hereunder.