

# MAINE STATE LEGISLATURE

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DECEMBER SPECIAL SESSION

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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. 157**

H. P. 127

House of Representatives, Dec. 8, 1933.

Referred to Committee on Taxation. 1,000 copies ordered printed. Sent up for concurrence.

HARVEY R. PEASE, Clerk.

Presented by Mr. Graves of Mt. Desert.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND  
THIRTY-THREE

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**AN ACT Relating to Tax on Gasoline.**

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**Emergency Preamble.** Whereas, the state is not able to balance the budget, and continue its present program of highway, educational, health and welfare work; and

Whereas, the reduction of the present program of highway, educational, health and welfare work would cause further unemployment and place unbearable burdens on many local communities; and

Whereas, in the judgment of the legislature these facts create an emergency within the meaning of section 16 of Article XXXI of the constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety, now, therefore

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

**R. S., c. 12, §§ 79-89-A, amended.** Sections 79 to 89-A, inclusive, of chapter 12 of the revised statutes as amended are hereby further amended by striking out the words "four cents" wherever they occur, and inserting in place thereof the following words '5½ cents', and by striking out the words "three cents" wherever they occur and inserting in place thereof the words '4½ cents', and by striking out the words "three-fourths" wherever they occur and inserting in place thereof the words '8-11'.

It is the intent of the legislature that the maximum tax to be paid under the provisions of this act shall be  $5\frac{1}{2}$  cents per gallon. It is hereby declared to be the intent of the legislature that as long as a federal tax on gasoline is imposed, this act shall not take effect so as to make the combined federal and state tax amount to more than  $5\frac{1}{2}$  cents per gallon, but shall take effect on any reduction of the federal tax so that the amount of the state tax and the rebates are increased according to the percentage necessary to make the total of the state and federal taxes equal to  $5\frac{1}{2}$  cents per gallon; and the rebates proportionate thereto.

**Emergency Clause.** In view of the emergency created as recited in the preamble this act shall take effect when approved.