

MAINE STATE LEGISLATURE

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

Legislative Document

No. 329

H. P. 1127

House of Representatives, February 9, 1937.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. McGlauffin of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-SEVEN

**AN ACT to Provide for the Raising of Certain Gasoline Tax Revenues and
the Allocation of the Same to Towns and Cities.**

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

Sec. 1. R. S., c. 12, § 79, amended. Section 79 of chapter 12 of the revised statutes, as amended by chapter 115 of the public laws of 1931, is hereby further amended to read as follows:

“Sec. 79. Terms defined. The terms used in sections 79 to 89-B shall be construed as follows: “Internal combustion engine” shall mean any engine operated by explosion or quick burning therein of gasoline, benzol or other product except kerosene.

“Internal combustion engine fuel” shall mean: 1st, gasoline; 2nd, benzol; and 3rd, other products when sold or used for motor fuel in the operation of an internal combustion engine, except kerosene and fuel oil, commonly called crude oil. **“Public highways” shall mean a highway, street, avenue, road, court, alley, boulevard, parkway, or other similar thoroughfare.** “Distributor” shall mean any person, association of persons, firm or corporation, wherever resident or located, importing or causing to be imported for sale or for use in this state (with the exceptions hereinafter set forth),

any internal combustion engine fuel as herein defined; or producing, refining, manufacturing or compounding within the state any internal combustion engine fuel as herein defined; or purchasing within the state in lots of 5000 gallons or more, internal combustion engine fuel as herein defined, for the purpose of sale or use within the state; and also the persons, associations, firms and corporations described in section 85.'

Sec. 2. R. S., c. 12 §§ 79 to 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 in said sections, and inserting in place thereof the words, '5 cents,' and by striking out the words "three cents" wherever they occur in said sections and inserting in place thereof the words, '4 cents', and by striking out the words, "three-fourths" wherever they occur in said sections, and inserting in place thereof, the words '4/5'.

Sec. 3. R. S., c. 12, additional. Chapter 12 of the revised statutes is hereby amended by adding a new section thereto to be numbered section 88-AA, and to read as follows:

'**Sec. 88-AA. Application of additional 1 cent tax collected on sales of gasoline.** The additional 1 cent tax received through the provisions of sections 80 to 89-A by the treasurer of state shall be appropriated and used for the administration and collection of the tax, provided for by section 80, and the remainder of said moneys shall be appropriated and used in the following manner, namely: $\frac{1}{3}$ of said amount shall be paid or credited to the municipalities in the proportion to which the assessed value of each municipality bears to the total assessed value of the state as determined by the state assessor; $\frac{1}{3}$ of said amount shall be paid to the municipalities in the proportion to which the number of miles of public highways in each municipality bears to the total number of miles of public highways of the state as determined by the state highway commission; $\frac{1}{3}$ of said amount shall be paid to the municipalities in the proportion to which the population of each bears to the total population of the state as shown by the last Federal census. Said additional 1 cent tax collected on the sales of gasoline shall be paid into the general highway fund and shall be annually distributed to the municipal officers of the respective municipalities in said state on April 1st next following the calendar year in which it was collected and shall be used for the improvement, construction, and maintenance of highways and bridges within the limits of said municipalities.'