

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. 476

H. P. 1322

House of Representatives, February 11, 1937.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. McGaughy of Presque Isle.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-SEVEN

AN ACT Relating to the Tax on Gasoline.

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

R. S., c. 12, § 80, amended. Section 80 of chapter 12 of the revised statutes, as amended by section 1 of chapter 190 of the public laws of 1931, and by section 2 of chapter 283 of the public laws of 1931, is hereby further 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 1 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 5000 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, **or sold to municipalities to be used in municipal-owned trucks, tractors or other mechanical devices used for the purposes of constructing and maintaining highways, and for the purpose of snow removal,** shall be refunded as hereinafter provided.'