

MAINE STATE LEGISLATURE

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

Legislative Document

No. 239

S. P. 195

In Senate, February 1, 1939.

Referred to Committee on Taxation. Sent down for concurrence and 750 copies ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Senator Beckett of Washington.

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

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-NINE

AN ACT Relating to the Tax on Gasoline.

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

Sec. 1. 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, and by section 2 of chapter 175 of the public laws of 1937, 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 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 tank car, ship or barge lots, 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 any city, town or plantation of the state for use in vehicles or machinery owned and operated by such city, town or plantation for the performance of essential governmental functions**, shall be refunded as hereinafter provided.'

Sec. 2. R. S., c. 12, § 89, amended. Section 89 of chapter 12 of the revised statutes, as amended by chapter 44 of the public laws of 1931, is hereby further amended to read as follows:

'Sec. 89. Provision for refund of $\frac{3}{4}$ of tax collected in certain instances; procedure for obtaining refund; time limit for filing application for refund. Any person, firm or corporation who shall buy and use any internal combustion engine fuel as defined in sections 79 to 89 for the purpose of operating or propelling motor boats, tractors used for agricultural purposes not operated 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 for any other commercial use except in motor vehicles operated or intended to be operated upon any of the public highways of the state of Maine, **or sold to any city, town or plantation of the state for use in vehicles or machinery owned and operated by such municipality for the performance of essential governmental purposes**, and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by sections 79 to 89, either directly by the collection of such tax by the vendor from such consumer, or indirectly by adding the amount of such tax to the price of such fuel and paid by such consumer, shall be reimbursed and repaid to the extent of $\frac{3}{4}$ of the amount of such tax paid by him upon presenting to the state tax assessor an affidavit accompanied by the original invoices showing such purchases, which affidavit shall be verified by the oath of such affiant, and shall state the total amount of such fuel so purchased and used by such consumer other than in motor vehicles operated or intended to be operated upon any of the public highways of the state, and the governor and council, upon the presentation of such affidavit and such vouchers, approved by the state tax assessor, shall cause to be repaid to such consumer from the taxes collected on internal combustion engine fuels $\frac{3}{4}$ of the said taxes so paid by such consumer on fuels purchased and used, other than for motor vehicles as aforesaid; provided, that applications for refunds as provided herein must be filed with the state tax assessor within 9 months from the date of purchase of invoice.