

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. 302

H. P. 786

House of Representatives, February 2, 1939.

Referred to the Committee on Taxation. 1000 copies ordered printed.

Subsequently on motion of Mr. Bates of Patten reference reconsidered.

On further motion of same gentleman tabled pending reference.

HARVEY R. PEASE, Clerk.

Presented by Mr. McGlauffin of Portland.

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

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-NINE

AN ACT Increasing the Gasoline Tax to Provide for Old Age Pensions.

Emergency preamble. Whereas, it is necessary to raise additional revenue to provide for old age pensions and

Whereas, there are many of our aged who need assistance immediately, and

Whereas, if this assistance is not provided for there will be an additional burden placed upon cities and towns, and embarrassment upon many worthy people, 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 immediate 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:

Sec. 1. Additional gasoline tax imposed. There is hereby imposed an additional tax of 1 cent per gallon upon internal combustion engine fuel sold or used within this state for any purpose whatsoever, excepting, how-

ever, 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.

Sec. 2. Disposition of additional gasoline tax receipts. All receipts from the additional gasoline tax hereby imposed shall be used for the payment of old age pensions under the laws of the state.

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.