

MAINE STATE LEGISLATURE

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

Legislative Document

No. 500

H. P. 1239.

House of Representatives, February 5, 1941.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Richardson of Strong.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-ONE

AN ACT Amending the Gasoline Tax Act.

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

Sec. 1. R. S., c. 12, § 84, amended. Section 84 of chapter 12 of the revised statutes, as amended, is hereby further amended to read as follows:

‘Sec. 84. Reports; assessment of tax. Every distributor shall on or before the ~~fifteenth~~ last day of each month render a report to the state tax assessor stating the number of gallons of internal combustion engine fuel received, sold and used in the state by him during the preceding calendar month, on forms to be furnished by the state tax assessor. Such report shall contain such further information pertinent thereto as the state tax assessor shall prescribe, and the state tax assessor may make such other reasonable rules and regulations regarding the administration and enforcement of the provisions of the Gasoline Tax Act as he may deem necessary or expedient, copies of which shall be sent to distributors, and shall have access during reasonable business hours to the books, invoices and vouchers of the distributor, which may show the fuel handled by the distributor. ~~On or before the first day of the calendar month succeeding~~ **At the time** of the filing of said report each distributor shall pay to the treasurer of state a tax of 4 cents upon each gallon so reported as sold, distributed or

used, provided, however, that each distributor shall be entitled to deduct from the amount of tax shown by the report to be payable, an amount equivalent to 1% of such amount, which is hereby allowed the distributor on account of services and expenses incurred in collecting the tax for the state; and if said report is not filed by the ~~fifteenth~~ last day of the month such distributor shall be liable to a penalty of \$5 a day for each day in arrears due on demand by the state tax assessor and recoverable in an action of debt. ~~Each distributor shall, within fifteen days after demand made on him by the state tax assessor, pay a tax of four cents per gallon upon each gallon of such fuel upon which the tax has not been paid, which upon an audit the state tax assessor may find to have been received into the state during the preceding year by the distributor and not properly accounted for in a distributor's report or in accordance with law. An allowance of not more than one per cent from the amount of fuel received by the distributor into the state, plus one per cent on all transfers in vessels or tank cars by a distributor in the regular course of his business from one of his places of business to another within the state, may be allowed by the tax assessor to cover the loss through shrinkage, evaporation or handling sustained by the distributor; but the total allowance for such losses shall not exceed two per cent of the receipts by such distributor into the state, and no further deduction shall be allowed unless the state tax assessor is satisfied on definite proof submitted to him that a further deduction should be allowed by him for a loss sustained through fire, accident or some unavoidable calamity. On or before the first day of each calendar month~~ The state tax assessor shall transmit to the treasurer of state such information as shall show all taxes due from each distributor under the provisions of sections 79 to 89-B.'

Sec. 2. R. S., c. 12, §88, amended. Section 88 of chapter 12 of the revised statutes, as amended, is hereby further amended to read as follows:

'Sec. 88. Penalties; civil action for tax. Any distributor or other person who shall wilfully make any false or fraudulent report or return required by sections 79 to 89-B, or who shall make any false statement in any claim or invoice presented to the state tax assessor, or who shall knowingly present to the state tax assessor any claim or invoice containing any false statement or who shall knowingly and fraudulently collect or cause to be paid to him or to any other person any refund provided for by the provisions of the Gasoline Tax Act without being entitled thereto, or who shall with intent to defraud, evade or violate any of the provisions of said sections, or any rules or regulations duly made thereunder, or who shall engage in the business in the state of Maine as a distributor without being

the holder of an uncanceled certificate to engage in such business; shall be guilty of a misdemeanor and punished by a fine of not more than \$2,000.00. Whenever any distributor shall fail to pay any tax or penalty due under the provisions of said sections within the time limited herein, the attorney-general shall enforce payment thereof against such distributor in a court of appropriate jurisdiction. ~~In any civil action the number of gallons held by the distributor at the beginning of the period covered by the state tax assessor's audit, plus the number of gallons received by such distributor during the period, less the number of gallons on hand at the close of the period, shall be prima facie evidence of the number of gallons sold, distributed or used by the distributor during the period covered by the distributor's report or the state tax assessor's audit, on which the tax with interest from the date when it was due shall be computed and collected and for which amount with costs judgment shall be computed.~~ The claims of the state for sums due from the distributor under the provisions of the Gasoline Tax Act shall be preferred and priority claims in the event of the assignment, receivership or bankruptcy of the distributor and any distributor who has paid said tax to the state shall be subrogated to the state's priority in the event of the assignment, receivership or bankruptcy of anyone who is liable to such distributor for such tax.'