

MAINE STATE LEGISLATURE

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H. P. 1478

House of Representatives, February 11, 1941.

Referred to the Committee on Taxation and 1,000 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 Relating to a Tax on Gasoline and Other Products Used for
Motor Fuel.**

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

R. S., c. 12, § 79, amended. Section 79 of chapter 12 of the revised statutes, as amended, is hereby further amended, to read as follows:

'Sec. 79. Terms defined. The terms used in sections 79 to 89B 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, **but including diesel engines, so-called, using fuel oil.** “Internal combustion engine fuel” shall mean: first, gasoline; secondly, benzol; and thirdly, 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.~~ “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 tank car, ship or barge lots, 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.'