

MAINE STATE LEGISLATURE

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FIRST SPECIAL SESSION

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

Legislative Document

No. 1199

S. P. 581

In Senate, January 13, 1942.

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

ROYDEN V. BROWN, Secretary.

Presented by Senator Chamberlain of Penobscot.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-TWO

AN ACT Clarifying Certain Tax Laws to Safeguard Present Revenues.

Emergency preamble. Whereas, a state of war exists between the United States and Germany, Italy, Japan and other foreign countries; and

Whereas, in the judgment of the legislature this fact creates an emergency within the meaning of section 16 of Article XXXI of the Constitution of Maine and requires the following legislation as immediately 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. P. L., 1941, c. 244, § 2, amended. The 5th paragraph of section 2 of chapter 244 of the public laws of 1941 is hereby amended to read as follows:

“Person” shall mean and include natural persons and partnerships, firms, associations, ~~and~~ corporations, **both public and private, and municipalities.**’

Sec. 2. P. L., 1941, c. 244, § 6, amended. The 1st paragraph of section 6 of chapter 244 of the public laws of 1941 is hereby amended to read as follows:

‘Every user, **except a municipality**, shall file with the state tax assessor a bond

(1) in the minimum amount of \$100 and a maximum amount of \$10,000 on a form to be approved by the state tax assessor and

(2) with a surety company authorized to do business within the state as surety thereon and

(3) upon which such user shall be the principal obligor and this state shall be the obligee,

(4) conditioned upon the prompt filing of true reports and the payment by such user to the state tax assessor of any and all fuel excise taxes which are now or which are hereafter levied or imposed by this state, together with any and all penalties and interest thereon and generally upon faithful compliance with the provisions of this act.’

Sec. 3. R. S., c. 12, § 80, amended. Section 80 of chapter 12 of the revised statutes, as amended, is hereby further amended to read as follows:

‘**Sec. 80. Tax levied; rebates.** There is hereby levied and imposed an excise tax of 4c per gallon upon internal combustion engine fuel sold or used within this state, **including such sales when made to the state or any political subdivision thereof**, 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 3c 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, shall be refunded as hereinafter provided.'

Sec. 4. Regulation of assessment of taxes on buildings on leased land in unorganized territory. Section 3 of chapter 13 of the revised statutes, as amended by chapter 210 of the public laws of 1939, is hereby further amended to read as follows:

'Sec. 3. Real estate, for purposes of taxation, what it includes; lien. Real estate, for the purposes of taxation, except as provided in section 6, shall include all lands in the state and all buildings erected thereon or affixed to the same, together with the water power, shore privileges and rights, forest and mineral deposits appertaining thereto, and all townships and tracts of land, the fee of which has passed from the state since the year 1850, and all interests in timber upon public lands derived by permits granted by the commonwealth of Massachusetts; interest and improvements in land, the fee of which is in the state; and interest by contract or otherwise in land exempt from taxation; also transmission lines of electric light and power companies. There shall be a lien to secure the payment of all taxes legally assessed on real estate as defined in this section, which shall take precedence of all other claims on said real estate and interests, and shall continue in force until said taxes are paid, or until said lien is otherwise terminated by law. Buildings on leased land or on land not owned by the owner of the buildings, **when situated in any city, town or plantation** shall be considered real estate for purposes of taxation and shall be taxed in the ~~township~~, town, city or plantation where said land is located; **but when such buildings are located in the unorganized territory, they shall be assessed and taxed as personal property in the place where located on April 1st annually.'**

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