

# MAINE STATE LEGISLATURE

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

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**Legislative Document**

**No. 113**

H. P. 154

House of Representatives, January 26, 1943.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Denny of Damariscotta.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-THREE

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### AN ACT Amending the Gasoline Tax Act.

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

**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 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. At the time of the filing of said report each distributor shall pay to the treasurer of state a tax of 4c upon each gallon so reported as sold, distributed or used; and if said report is not filed by the last day of the month such distributor shall be liable to a penalty of \$5 a day for each day in arrears due on de-

mand by the state tax assessor and recoverable in an action of debt. Each distributor shall, within 15 days after demand made on him by the state tax assessor, pay a tax of 4c 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 1% from the amount of fuel received by the distributor into the state plus 1% 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~~ The state tax assessor shall make ~~additional~~ allowances for losses sustained by the distributor if the same is necessary to save the distributor from paying the above tax on gasoline neither sold nor used by such distributor within the state. 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.'