

# MAINE STATE LEGISLATURE

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Legislative Document

No. 193

H. P. 266

House of Representatives, January 28, 1943.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Blake of Dexter.

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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 Relating to the Use Fuel Tax.

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

P. L., 1941, c. 244, § 7, amended. Section 7 of chapter 244 of the public laws of 1941 is hereby amended to read as follows:

**'Sec. 7. Tax reports; computation and payment of tax.** For the purpose of determining the amount of tax herein imposed, each user **other than a municipality** shall, not later than the 15th day of each calendar month, file with the state tax assessor on forms prescribed by said state tax assessor, monthly reports sworn to by the user which shall include the total gallonage of fuels used within this state during the next preceding calendar month.

At the time of filing of each monthly report with the state tax assessor, each user shall file with the treasurer of state an executed duplicate thereof and, concurrently therewith, shall pay to the treasurer of state, the full amount of the fuel tax for the next preceding calendar month at the same rate as provided for in section 4 of this act. **Municipalities shall file such reports and make such payment semiannually on the 15th of January and July in the same manner as other users.'**