

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

N I N E T Y - S E C O N D L E G I S L A T U R E

Legislative Document

No. 172

H. P. 448

House of Representatives, January 30, 1945.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Brewer of Presque Isle.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-FIVE

**AN ACT Relating to the Assessment and Collection of the Gasoline Tax
and the Use Fuel Tax.**

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

Sec. 1. R. S., c. 14, § 161, amended. The 1st sentence of section 161 of chapter 14 of the revised statutes is hereby amended to read as follows: 'Every distributor of internal combustion engine fuel in the state, except distributors described in section 164, shall file a ~~duly acknowledged~~ an application for a certificate with the state tax assessor on forms prescribed and furnished by him, which shall contain the name under which such distributor is transacting business within the state, the place or places of business, and location of distributing stations, and agencies of the distributor, the names and addresses of the several persons constituting the firm or partnership, and if a corporation its corporate name, and the names and addresses of its principal officers and agents within the state.'

Sec. 2. R. S., c. 14, § 163, amended. Section 163 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 163. Rules and regulations; 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 combus-

tion 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 he **or his duly authorized agent** 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 **tax assessor** a tax of 4c upon each gallon so reported as sold, distributed, or used, **and the state tax assessor shall pay over all receipts from such tax to the treasurer of state daily.** ~~and~~ And if ~~said~~ such 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 demand 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 state tax assessor shall make additional allowances for losses sustained by the distributor if the same are 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 159 to 168, inclusive.~~

Sec. 3. R. S., c. 14, § 166, amended. Section 166 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 166. Provision for refund of $\frac{3}{4}$ of tax collected in certain instances; procedure for obtaining refund; time limit for filing application for refund. Any person, association of persons, firm, or corporation who shall buy and use any internal combustion engine fuel as defined in sec-

tions 159 to 168, inclusive, for the purpose of operating or propelling motor boats, 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, or for any other commercial use except in motor vehicles operated or intended to be operated upon any of the public highways of this state, or except for the use in the operation of aircraft, and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by sections 159 to 168, inclusive, either directly by the collection of such tax by the vendor from such consumer, or indirectly by adding the amount of such tax to the price of such fuel and paid by such consumer, shall be reimbursed and repaid to the extent of $\frac{3}{4}$ of the amount of such tax paid by him upon presenting to the state tax assessor ~~an affidavit~~ **a statement** accompanied by the original invoices showing such purchases, which affidavit shall be verified by the oath of such ~~affiant~~, **and statement shall state show** the total amount of such fuel so purchased and used by such consumer other than in motor vehicles operated or intended to be operated upon any of the public highways of the state, and in the operation of aircraft.

Provided that applications for refunds as provided herein must be filed with the state tax assessor within 9 months from the date of purchase.'

Sec. 4. R. S., c. 14, § 173, amended. The 2nd sentence of section 173 of chapter 14 of the revised statutes is hereby amended to read as follows: 'To procure such license every user shall file with the state tax assessor an application ~~upon oath and~~ in such form as the state tax assessor may prescribe setting forth the name and address of the user.'

Sec. 5. R. S., c. 14, § 175, amended. Section 175 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 175. Tax reports; computation and payment of tax. For the purpose of determining the amount of tax herein imposed, each user 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 tax assessor~~ the full amount of the fuel tax for the next preceding calendar

month at the same rate as provided for in section 172. **The state tax assessor shall pay over all receipts from such tax to the treasurer of state daily.'**

Sec. 6. R. S., c. 14, § 177, amended. Section 177 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 177. Penalty for failure to report and pay taxes promptly. When any user shall fail to file the monthly report with the state tax assessor on or before the time fixed for the filing thereof, or when such user fails to submit data outlined in section 175 in such monthly report, or when such user shall fail to pay to the ~~treasurer of state~~ **tax assessor** the amount of excise taxes due this state when the same shall be paid, a penalty of 10% shall be added to the amount of the tax due, and such penalty of 10% shall immediately accrue, and thereafter said tax and penalty shall bear interest at the rate of 1% per month until the same is paid.'

Sec. 7. R. S., c. 14, § 178, amended. The 2nd sentence of section 178 of chapter 14 of the revised statutes is hereby amended to read as follows: **'The state tax assessor shall forthwith ~~certify the amount so fixed to the treasurer of state for collection by him~~ proceed to collect the amount so fixed.'**

Sec. 8. R. S., c. 14, § 182, amended. The 2nd paragraph of section 182 of chapter 14 of the revised statutes is hereby amended to read as follows:

'No refunds shall be made under the provisions of this section unless a written claim therefor setting forth the circumstances by reason of which such refund shall be allowed, which claim shall be in such form as the state tax assessor shall prescribe ~~and shall be sworn to by the claimant,~~ shall be filed with the state tax assessor within 9 months from the date of the payment of the taxes erroneously or illegally collected.'

Sec. 9. R. S., c. 88, § 169, amended. Section 169 of chapter 88 of the revised statutes is hereby amended to read as follows:

'Sec. 169. Names and symbols on distributing devices to show true contents and identity of the manufacturer or distributor. It shall be unlawful for any person, firm, or corporation to store, keep, expose for sale, offer for sale, or sell from any tank or container or from any pump or other distributing device or equipment, any internal combustion engine fuels, lubricating oils, or other similar products than those indicated by the name, trade name, symbol, sign, or other distinguishing mark or device

of the manufacturer or distributor appearing upon the tank, container, pump, or other distributing equipment from which the same are sold, offered for sale, or distributed, and all tanks, containers, pumps, or other distributing equipment containing internal combustion engine fuels, lubricating oils, or other similar products shall be plainly designated by the name, trademark, symbol, sign, or other distinguishing mark or device of the manufacturer or distributor, and any person, firm, or corporation desiring to engage in the business of distribution of internal combustion engine fuels, lubricating oils, or other similar products at wholesale shall apply to the state tax assessor for certificate allowing such distribution, and such applicant shall submit with such application to the state tax assessor ~~samples or~~ specifications of such fuels or oil as he desires to distribute. When such application, accompanied by such ~~samples~~ **specifications**, has been received by the state tax assessor, he shall issue a certificate or permit to enable such person, firm, or corporation to sell or distribute its products.'