

# MAINE STATE LEGISLATURE

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

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Legislative Document

No. 747

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H. P. 1222

House of Representatives, February 13, 1947.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Boulier of Stacyville Plantation.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-SEVEN

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AN ACT Relating to the Gasoline Tax.

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

**R. S., c. 14, § 160, amended.** Section 160 of chapter 14 of the revised statutes is hereby amended to read as follows:

**Sec. 160. Tax levied; rebates.** An excise tax is levied and imposed at the rate 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~~, but excluding such sale when made to any municipality, 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 1 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 or 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.'