

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 748**

H. P. 1223

House of Representatives, February 13, 1947

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

HARVEY R. PEASE, Clerk

Presented by Mr. Boulier of Stacyville Plt.

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-SEVEN

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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:

**Sec. 1. R. S., c. 14, § 170, amended.** The sentence defining "person" in section 170 of chapter 14 of the revised statutes is hereby amended as follows:

' "Person" shall mean and include natural persons and partnerships, firms, associations, corporations, both public and private, ~~and~~ **except** municipalities.'

**Sec. 2. R. S., c. 14, § 174, amended.** The 1st paragraph of section 174 of chapter 14 of the revised statutes is hereby amended as follows:

'Every user ~~except a municipality~~ shall file with the state tax assessor a bond, as follows:'