

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

---

---

**Legislative Document**

**No. 1079**

---

---

H. P. 1475

House of Representatives, February 21, 1947.

Transmitted by revisor of statutes pursuant to joint order

Referred to the Committee on Ways and Bridges. Sent up for concurrence and 1000 ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Corson of Hodgdon.

---

---

STATE OF MAINE

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-SEVEN

---

**AN ACT Relating to Snow Removal and Providing Revenue  
Therefor.**

---

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

**Sec. 1. R. S., c. 20, § 61, amended.** The 1st and 2nd paragraphs of section 61 of chapter 20 of the revised statutes are hereby amended to read as follows:

Towns, organized plantations, and unincorporated townships, having a valuation of \$200,000 or more which clear 2nd and 3rd class highways and town ways to the satisfaction of the commission and when necessary apply sand, gravel, or other materials to a width of not less than 7 feet through the center of road within a reasonable length of time after surface of the road becomes slippery, shall be reimbursed for the cost thereof to the extent of 50% of said cost, but not exceeding ~~\$50~~ \$150 per mile on the highways or town ways designated as provided in section 58.

Towns, organized plantations, and unincorporated townships having a valuation of less than \$200,000 which clear said highways and town ways to the satisfaction of said commission, and when necessary apply sand, gravel, or other materials to a width of not less than 7 feet through the

center of road within a reasonable length of time after surface of the road becomes slippery, on the highways and town ways designated as provided in section 58 shall bear 50% of the cost thereof not to exceed ~~\$35~~ \$150 per mile and reimbursement shall be made to said towns, plantations, and townships accordingly.'

**Sec. 2. 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~~ 5½c 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, 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.'