

# 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. 1263**

H. P. 1605

House of Representatives, March 7, 1947.

Transmitted by revisor of statutes pursuant to joint order

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Tabb of Gardiner.

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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:

**R. S., c. 14, § 172, amended.** Section 172 of chapter 14 of the revised statutes is hereby amended to read as follows:

**'Sec. 172. Levy of tax and exemptions.** An excise tax is imposed on all users of fuel upon the use of such fuel by any person within this state, only when such fuel is used in an internal combustion engine for the generation of power to propel motor vehicles of any kind or character on the public highways, at the rate of ~~4c~~ 6c per gallon, to be computed in the manner set forth in sections 173 to 185, inclusive; provided, however, that no tax is imposed upon the use of any fuel if the constitution of the United States or of this state precludes such tax.'