

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1264**

H. P. 1604

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 Gasoline Tax.**

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

**Sec. 1. 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~~ 6c 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 ~~3e~~ 5c 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.'

**Sec. 2. R. S., c. 14, § 162, amended.** Section 162 of chapter 14 of the revised statutes is hereby amended to read as follows :

'**Sec. 162. Distributor entitled to collect 6c additional.** Each distributor paying or becoming liable to pay the tax imposed by sections 159 to 168, inclusive, shall be entitled to charge and collect ~~4e~~ 6c per gallon only as a part of the selling price of the internal combustion engine fuels subject to the tax.'

**Sec. 3. R. S., c. 14, § 163, amended.** Section 163 of chapter 14 of the revised statutes, as amended by section 2 of chapter 31 of the public laws of 1945, is hereby further 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 combustion 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 state tax assessor a tax of ~~4e~~ 6c 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 if 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 ~~4e~~ 6c 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.'

**Sec. 4. R. S., c. 14, § 166, amended.** Section 166 of chapter 14 of the revised statutes, as amended by section 3 of chapter 31 of the public laws of 1945, is hereby further amended to read as follows:

**'Sec. 166. Provision for refund of 5c 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 sections 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 ~~34~~ 5c of the amount of such tax paid by him upon presenting to the state tax assessor a statement accompanied by the original invoices showing such purchases, which statement shall 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. 5. Referendum.** This act shall be submitted for approval or rejection to the duly qualified voters of the state of Maine at the next general or state-wide election. The municipal officers of the cities, towns and plantations in this state are hereby empowered and directed to notify the inhabitants of their respective cities, towns and plantations to meet in the manner prescribed by law for calling and holding biennial meetings of said inhabitants for the election of senators and representatives to give in their votes upon this act, and the question shall be:

“Shall an act imposing an additional 2c gasoline tax for the purpose of financing construction and reconstruction of state and state aid roads and bridges, be accepted?” and the inhabitants of said cities, towns and plantations shall vote by ballot on said question, those in favor of the act expressing it by making a cross within the square opposite the word “Yes” upon the ballots and those opposed to the act by making a cross within the square opposite the word “No” upon their ballots, and the ballots shall be received, sorted, counted and declared in open ward, town and plantation meetings, and returns made to the office of the secretary of state in the same manner as votes for governor and members of the legislature, and the governor and council shall count the same, and if it shall appear that a majority of the inhabitants voting on the question are in favor of the act, the governor shall forthwith make known the fact by his proclamation and thereupon this act shall become law. The secretary of state shall prepare and furnish to the several cities, towns and plantations ballots and blank returns in conformity with the foregoing act, accompanied by a copy thereof.’