

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. 1441

H. P. 1715

House of Representatives, April 21, 1947.

Reported by Mr. Jordan from Committee on Taxation and printed under joint rules.

HARVEY R. PEASE, Clerk.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT Relating to the Gasoline Tax.

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

Sec. 1. R. S., c. 14, §§ 244-256, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto 13 new sections, to be numbered 244 to 256, inclusive, to read as follows:

'Sec. 244. Definition. The term "motor carrier" as used in sections 244 to 256, inclusive, means every person, firm or corporation which is engaged in intrastate or interstate commerce, or both, and which operates or causes to be operated on any way in this state any motor vehicle for the transportation of property or passengers for hire as a contract or common carrier for which a certificate or permit is required under the provisions of chapter 44 for the operation of such motor vehicle.

The term "motor carrier" shall not include any person, firm or corporation engaged in the taxicab business within the limits of this state, or any person, firm or corporation employed by or under contract to the state or any of its governmental agencies.

Sec. 245. Public utilities commission to furnish names of certificate and permit holders. The public utilities commission shall, within 7 days after

issuing a certificate or permit to a motor carrier under the provisions of chapter 44, furnish to the state tax assessor the name of each such motor carrier, together with such other information relative to such motor carrier as the state tax assessor may require.

Sec. 246. Taxes levied. Every motor carrier shall pay a road tax equivalent to the existing rate of taxation per gallon, calculated on the amount of motor fuel used in its operations within this state. Every motor carrier subject to the tax hereby imposed shall be entitled to a credit on such tax equivalent to the existing rate of taxation per gallon on all motor fuel purchased by such carrier within this state for use in its operations, either within or without this state, and upon which motor fuel the tax imposed by the laws of this state has been paid by such carrier. Evidence of the payment of such tax, in such form as may be required by or is satisfactory to the state tax assessor, shall be furnished by each such carrier claiming the credit herein allowed. When the amount of the credit herein provided, to which any motor carrier is entitled for any quarter, exceeds the amount of the tax for which such carrier is liable for the same quarter, such excess may, under regulations of the state tax assessor, be allowed as a credit on the tax for which such carrier would be otherwise liable for another quarter or quarters; or upon application within 90 days from the end of any quarter, duly verified and presented in accordance with regulations promulgated by the state tax assessor and supported by such evidence as may be satisfactory to the state tax assessor, such excess may be refunded if it shall appear that the applicant has paid to another state of the United States under a lawful requirement of such jurisdiction a tax, similar in effect to the road tax herein provided, on the use or consumption of the same motor fuel without this state, to the extent of such payment in such other jurisdiction, but in no case to exceed the rate per gallon of the then current Maine state motor fuel tax. Upon receipt of such application, the state tax assessor, if satisfied after investigation that a refund is justified, shall so certify to the state controller and it shall be paid out of the general highway fund.

Sec. 247. Computation of tax. The tax imposed by the provisions of section 246 shall be calculated upon the amount of motor fuel used by each such motor carrier within this state during the quarters of a year ending on the last days of March, June, September and December of each year. The amount of motor fuel used in the operations of any motor carrier within this state shall be such proportion of the total amount of such motor fuel used in such motor carrier's entire operations within and without this state, as the total number of miles traveled within this state bears to the

total number of miles traveled within and without this state. Such tax shall be paid by each motor carrier quarterly to the state tax assessor on or before the last day of April, July, October and January of each year. All taxes and penalties received under the provisions of sections 244 to 256, inclusive, shall be paid by the state tax assessor to the treasurer of state daily and shall be credited to the general highway fund.

Sec. 248. Reports. Every motor carrier subject to the tax imposed by sections 244 to 256, inclusive, shall on or before the last day of April, July, October and January of each year make to the state tax assessor such reports of its operations, including the amount of motor fuel used within and without this state and the total number of miles traveled within and without this state and the make and type of vehicle used, during the quarter ending the last day of the preceding month as the state tax assessor may require and such other reports from time to time as the state tax assessor may deem necessary. Motor carriers operating exclusively within the state and using only motor fuel purchased within the state, upon which the state has received the motor fuel tax, may be exempted at the discretion of the state tax assessor from filing reports under the provisions of sections 244 to 256, inclusive. The state tax assessor and his authorized agents and representatives shall have the right at any reasonable time to inspect the books and records of any motor carrier subject to the tax imposed by sections 244 to 256, inclusive.

Sec. 249. Collection of tax. If any motor carrier subject to the provisions of sections 244 to 256, inclusive, and not exempted under the provisions of section 248, fails to make the returns herein required, the state tax assessor shall make an assessment of the tax upon such calculation of the amount of motor fuel used by such motor carrier within this state as he thinks just, with such evidence as he may obtain, and such assessment shall be final. If any motor carrier fails to pay such tax, the state tax assessor may forthwith commence an action of debt in the name of the state for the recovery of the tax with interest at the rate of 10% per year. In addition to such action or without bringing such action, the state tax assessor may recommend to the public utilities commission that the certificate or permit of such motor carrier be suspended or revoked.

Sec. 250. Penalties. Any motor carrier subject to the provisions of sections 244 to 256, inclusive, that wilfully fails to file the reports herein required, shall be guilty of a misdemeanor and shall be punished by a fine not exceeding \$500 for each such failure.

Sec. 251. Appeals from decisions of assessor. Any motor carrier ag-

grieved because of any action or decision of the state tax assessor under the provisions of sections 244 to 256, inclusive, may appeal therefrom to the superior court in Kennebec county. Any person desiring to appeal from any such action or decision shall furnish a bond or recognizance to the state of Maine with sureties to prosecute the appeal to effect and comply with the orders and decrees of the court in the premises. The said superior court shall issue a citation to the tax assessor or his duly authorized representative to appear before said court at the return day of the case. The appeal shall be returnable at the same time, and service and return shall be made in the same manner, as is provided for civil actions in the superior court.

Sec. 252. Rules and regulations for enforcement. The state tax assessor is empowered to promulgate such rules and regulations as are consistent with and will aid in carrying out the provisions of sections 244 to 256, inclusive.

Sec. 253. Additional tax. The taxes imposed on motor carriers by the provisions of sections 244 to 256, inclusive, are in addition to any taxes of whatever character imposed on such carriers by any other provision of law.

Sec. 254. Enforcement. There shall be assigned to the bureau of taxation an officer of the state police to assist in the enforcement of the provisions of sections 244 to 256, inclusive.

Sec. 255. Application to certain carriers. The provisions of sections 244 to 256, inclusive, shall also include motor vehicles, including trucks, tractors and semi-trailers or any combination thereof, not operated as common and contract carriers and which are licensed for a load of in excess of over 4,000 pounds or for a gross weight of in excess of over 10,000 pounds. Such vehicles shall not be required to secure a permit from the public utilities commission.

Sec. 256. Effective date. The provisions of sections 244 to 256, inclusive, shall be in effect on and after October 1st, 1947, and the 1st tax to be paid thereunder shall be for the quarter ending December 31st, 1947, which tax shall be paid on or before January 31st, 1948.'

Sec. 2. R. S., c. 44, § 1-A, additional. Chapter 44 of the revised statutes is hereby amended by adding thereto a new section to be numbered 1-A, to read as follows:

'Sec. 1-A. Interstate busses; permit to operate. In order that there may be proper supervision and control of the use of the highways of this state,

every person, firm or corporation regularly engaged in transporting passengers for hire by motor vehicle upon the public highways between points within and points without the state is required to obtain a permit for such operation from the commission. Whether or not any person is so regularly engaged shall be a question of fact to be determined by the commission. Application for such permits shall be made in the manner and form to be prescribed by the commission in its regulations, and such permits shall issue as a matter of right upon compliance with such regulations and payment of fees, unless the commission shall find that the condition of the highways to be used is such that the operation proposed would be unsafe, or the safety of other users thereof would be endangered thereby.'