

MAINE STATE LEGISLATURE

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N I N E T Y - F I F T H L E G I S L A T U R E

Legislative Document

No. 191

H. P. 332

House of Representatives, January 25, 1951

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

HARVEY R. PEASE, Clerk

Presented by Mr. Carter of Bethel.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-ONE

AN ACT Relative to Use Fuel Tax.

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

Sec. 1. R. S., c. 14, § 175, amended. The 1st paragraph of section 175 of chapter 14 of the revised statutes, as amended by section 5 of chapter 31 of the public laws of 1945 and by chapter 11 of the public laws of 1949, is hereby further amended to read as follows:

‘For the purpose of determining the amount of tax herein imposed, each user shall, not later than the 25th day of each calendar month, file with the state tax assessor on forms prescribed by said state tax assessor, monthly reports which shall include the total gallonage of fuels used within this state during the next preceding calendar month, **together with the gallonage of such fuels purchased from retail dealers licensed in accordance with the provisions of section 181-A.**’

Sec. 2. R. S., c. 14, § 181-A, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto a new section to be numbered 181-A, to read as follows:

‘Sec. 181-A. Use fuel dealer license; reports; tax. Every person selling at retail and delivering fuels directly into the fuel tanks of motor

vehicles shall, before selling or delivering such fuels, first obtain a license as a "use fuel dealer" from the state tax assessor.

Such use fuel dealer shall on or before the last day of each month render a report to the state tax assessor stating the number of gallons of fuels received, sold and used in the state by him during the preceding calendar month with respect to each retail outlet delivering fuels directly into the fuel tanks of motor vehicles, 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 this section as he may deem necessary or expedient, copies of which shall be sent to licensed use fuel dealers, and he or his duly authorized agent shall have access during reasonable business hours to the books, invoices and vouchers of the use fuel dealer which may show the fuels handled by the dealer.

At the time of the filing of said report each use fuel dealer shall pay to the state tax assessor a tax of 6c upon each gallon so reported as sold or used, and the state tax assessor shall pay over all receipts from such tax to the treasurer of state daily. If such report is not filed by the last day of the month such dealer 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 dealer shall, within 15 days after demand made on him by the state tax assessor, pay a tax of 6c per gallon upon each gallon of such fuels 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 dealer and not properly accounted for in a dealer's report or in accordance with law.

Each dealer paying or becoming liable to pay the tax imposed by this section shall be entitled to charge and collect 6c per gallon only as a part of the selling price of the fuels subject to the tax.