

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 490**

H. P. 851

House of Representatives, February 7, 1951

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

HARVEY R. PEASE, Clerk

Presented by Mr. Carter of Bethel.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-ONE

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**AN ACT Increasing the Use Fuel Tax.**

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

**Sec. 1. R. S., c. 14, § 172, amended.** Section 172 of chapter 14 of the revised statutes, as repealed and replaced by section 12 of chapter 349 of the public laws of 1949, is hereby amended to read as follows: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 or turnpikes operated and maintained by the Maine Turnpike Authority, at the rate of ~~6c~~ **10c** 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.'

**Sec. 2. Effective date.** The provisions of this act shall become effective on October 1, 1951.