

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 942**

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S. P. 395

In Senate, February 27, 1951

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Noyes of Hancock.

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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 Relating to Refunds of Gasoline Tax.**

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

**R. S., c. 14, § 166, amended.** Section 166 of chapter 14 of the revised statutes, as repealed and replaced by section 11 of chapter 349 of the public laws of 1949, is hereby amended to read as follows :

**'Sec. 166. Provision for refund of 5/6 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 turnpikes operated and maintained by the Maine Turnpike Authority, or except, as provided in section 166-A, 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  $\frac{5}{6}$  of the amount of such tax paid by him upon presenting to the state tax assessor a **sworn** 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.'