

MAINE STATE LEGISLATURE

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

Legislative Document

No. 548

S. P. 76

In Senate, February 8, 1955

In Senate read a second time and passed to be engrossed, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Jamieson of Aroostook.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

RESOLVE, in Favor of Herman Zimmerman of Presque Isle.

Herman Zimmerman; reimbursed. Resolved: That there be, and hereby is, appropriated the sum of \$193.45 from the general highway fund of the State to be paid to Herman Zimmerman of Presque Isle, in settlement of his claim against the State for refund of tax for gasoline used for agricultural purposes.

STATEMENT OF FACTS

In February 1951 Mr. Zimmerman filed application for refund on 6,185 gallons of gasoline used during the farming season 1950 (April-November) in growing 132 acres of potatoes, 24 acres grain and 2½ acres of strawberries. This application was returned with a new application form requesting he file on new form. Through an oversight, due to the fact Mr. Zimmerman's son who attended to the clerical work was away during the winter, the application was not filed again until May 28, 1951. The Bureau of Taxation then notified Mr. Zimmerman that 3,869 gallons could not be allowed as not being within the nine months statutory period preceeding the date of application. At a conference with Mr. Nicholson of the Bureau of Taxation, April 17, 1952, Mr. Nicholson stated that the Bureau could not authorize payment of that part which was outside the statutory period, but he believed the Bureau would recommend payment if a resolve for that purpose was introduced in the Legislature. Due to a misunderstanding on the part of Mr. Zimmerman's attorney, this resolve was not introduced at the 1953 session. Payment of \$193.45 is now requested representing the 5c per gallon tax on 3,869 gallons which was previously disallowed.