

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. 898

S. P. 334

In Senate, February 23, 1955.

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

CHESTER T. WINSLOW, Secretary.

Presented by Senator Chapman of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

AN ACT Relating to Tax Refund on Motor Fuel.

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

R. S., c. 16, § 163, amended. Section 163 of chapter 16 of the revised statutes is hereby amended by adding at the end thereof the following:

‘Every person selling internal combustion engine fuel at retail shall be entitled to a refund not in excess of 2% of all taxes imposed by the State of Maine on any such motor fuel and kerosene sold at retail by such persons, to cover actual losses due to shrinkage, evaporation or handling. The application for such refund shall be under oath and in such form and contain such information as the State Tax Assessor may require to enable him to determine the right of the applicant to obtain such refund and all applications must be filed within 1 year from the date of the purchase of the motor fuel with respect to which refund is claimed.’