

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

Transmitted by Director of Legislative Research pursuant to joint order.

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. 899

S. P. 335

In Senate, February 23, 1955

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Cole of Waldo.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

AN ACT Exempting Towns from Gasoline Tax.

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

R. S., c. 16, § 160, amended. Section 160 of chapter 16 of the revised statutes is hereby amended to read as follows :

'Sec. 160. Tax levied; rebates. An excise tax is levied and imposed at the rate of 6c per gallon upon internal combustion engine fuel sold or used within the State, including such sales when made to the State ~~or any political subdivision thereof~~ **but excluding such sale when made to any municipality**, for any purpose whatsoever, excepting, however, such internal combustion engine fuel sold or used in such form and under such circumstances as shall preclude the collection of this tax by reason of the provisions of the laws of the United States, or sold wholly for exportation from the State, or brought into the State in the ordinary standardized equipment fuel tank attached to and forming a part of a motor vehicle and used in the operation of such vehicle within the State; provided, however, that on the same fuel only one tax shall be paid to the State, for which tax the distributor first receiving the fuel in the State shall be primarily liable to the State, except when such fuel has been sold and delivered to another distributor in the State, in which case the purchasing distributor shall be primarily liable to the State for the tax; and provided further, that 5c of the tax so paid, and no more, upon such internal combustion fuel used in motor boats, in tractor 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, shall be refunded as hereinafter provided; and provided further, that 8 mills of the tax so paid on fuel used in motor boats, which is

not refunded under the provisions of section 166, shall be paid to the Treasurer of State, to be made available to the Commissioner of Sea and Shore Fisheries for the purpose of conducting research, development and propagation activities by the Department.

It is the responsibility of said Commissioner to select activities and projects that will be most beneficial to the commercial fisheries of the State.'