

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
97th LEGISLATURE

HOUSE AMENDMENT "E" to H. P. 1251, L. D. 1544, Bill, "An Act Increasing the Tax on Gasoline and Providing for Additional Construction and Reconstruction of State Aid Highways in Hardship Cases."

Amend said Bill by inserting after Section 4 thereof, a new section 4-A, as follows:

"Sec. 4-A. R. S., c. 16, Sec. 167, amended. Section 167 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 167. Provision for refund of 3/7 of tax paid by users of aircraft. Any person, association of persons, firm or corporation who shall buy and use any internal combustion engine fuel as defined in sections 158 to 168, inclusive, for the purpose of operating aircraft, and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by sections 158 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 ~~1/3~~ 3/7 of the amount of such tax paid by him upon presenting to the State Tax Assessor a statement accompanied by the original invoices showing such purchases. Provided that applications for refunds as provided herein must be filed with the State Tax Assessor within 9 months from the date of purchase.'

Further amend said Bill by inserting after Section 5 thereof, a new section 5-A, as follows:

"Sec. 5-A. R. S., c. 16, Sec. 182, amended. The 3rd, 4th and 5th paragraphs of section 182 of chapter 16 of the revised statutes are hereby amended to read as follows:

'At the time of the filing of said report each use fuel dealer shall pay to the State Tax Assessor a tax of ~~6¢~~ 7¢ upon each gallon so reported as sold or used, and the State Tax Assessor shall pay over all receipts from such tax to the Treasurer of State daily. If such report is not filed by the last day of the month such dealer shall be liable to a penalty of \$5 a day for each day in arrears, due on demand by the State Tax Assessor and recoverable in an action of debt.'

(over.)

(Filing No. 574)

Each dealer shall, within 15 days after demand made on him by the State Tax Assessor, pay a tax of ~~6¢~~ 7¢ per gallon upon each gallon of such fuels upon which the tax has not been paid which, upon an audit, the State Tax Assessor may find to have been received into the State during the preceding year by the dealer and not properly accounted for in a dealer's report or in accordance with law.

Each dealer paying or becoming liable to pay the tax imposed by this section shall be entitled to charge and collect ~~6¢~~ 7¢ per gallon only as a part of the selling price of the fuels subject to the tax."

Further amend said Bill by striking out all of section 6 thereof, and inserting in place thereof the following:

Sec. 6. Collection of taxes. No tax imposed by the provisions of this act shall be levied prior to June 1, 1955. With respect to internal combustion engine fuel as defined in section 159 of chapter 16 of the revised statutes, this act shall apply only to such fuel which the distributor shall sell, distribute or use on and after June 1, 1955.'

Further amend said Bill by striking out all of section 7 thereof, and inserting in place thereof the following:

Sec. 7. Appropriation for state aid construction and reconstruction in hardship cases. There is hereby allocated from the General Highway Fund the sum of \$1,000,000 for the fiscal year ending June 30, 1956 and the sum of \$1,000,000 for the fiscal year ending June 30, 1957 to be expended by the State Highway Commission for the reconstruction of highways designated as state aid highways not on the federal system where, because of excessive maintenance or hazardous conditions such reconstruction is desirable; and for the construction of unimproved sections of such highways located between improved sections in instances where the public use and safety require such construction. Any unexpended balance for the fiscal year ending June 30, 1956 shall not lapse but shall be carried forward to the next fiscal year to be expended for the same purpose.'

Filed by Mr. Ferguson of Hanover.

Reproduced and distributed under the direction of the Clerk of the House.

(Filing No. 574)

5/18/55