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### NINETY-EIGHTH LEGISLATURE

#### **Legislative Document**

H. P. 554 House of Representatives, February 14, 1957. Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

Presented by Mr. Stanley of Bangor.

HARVEY R. PEASE, Clerk

## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED FIFTY-SEVEN

#### AN ACT Refunding Tax on Gasoline used in Pumping Heating Oils.

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

**R. S., c. 16, § 166, amended.** Section 166 of chapter 16 of the Revised Statutes, as amended, is hereby further amended by adding at the end of the first paragraph thereof the following:

'Any person, firm or corporation shall be reimbursed and repaid to the extent of 6/7 of the amount of such tax paid by him upon internal combustion engine fuel used in pumping heating oils and fuels, where such fuel was consumed in a motor vehicle engine, upon presenting to the State Tax Assessor a claim in such form and with such information as the State Tax Assessor shall prescribe accompanied by original invoices showing such purchases. Such refund shall be made on the basis of one gallon of internal combustion engine fuel consumed for every 2,000 gallons of oils or fuels pumped.'

#### No. 781