

MAINE STATE LEGISLATURE

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New Draft of: S. P. 123, L. D. 271

NINETY - NINTH LEGISLATURE

Legislative Document

No. 1301

S. P. 448

In Senate, April 10, 1959

Reported by Senator Fournier from the Committee on Taxation, and printed under Joint Rules No. 10.

CHESTER T. WINSLOW, Secretary

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-NINE

AN ACT Amending the Gasoline Tax Act with Respect to Aviation Fuel.

Emergency preamble. Whereas, the present highway program requires immediate funds in order to match federal funds for the construction of highways and to carry out necessary maintenance of highways; and

Whereas, such construction and maintenance should be started immediately to preserve the roads and furnish transportation for necessities to the people; and

Whereas, in the judgment of the Legislature these facts create an emergency within the meaning of the Constitution of Maine, and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. R. S., c. 16, § 159, amended. The 3rd and 4th paragraphs of section 159 of chapter 16 of the Revised Statutes are amended to read as follows:

“Internal combustion engine” shall mean any engine operated by explosion or quick burning therein of gasoline, benzol or other product ~~except kerosene~~.

“Internal combustion engine fuel”, **except as respects fuel used for propelling aircraft**, shall mean all products commonly or commercially known or sold as gasoline, including casinghead and absorption or natural gasoline, regardless of their classification or uses; and any liquid prepared, advertised, offered for sale or sold for use as or commonly and commercially used as a fuel in internal combustion engines, which when subjected to distillation in accordance with the

standard method of test for distillation of gasoline, naphtha, kerosene and similar petroleum products (American Society for Testing Materials Designation D-86) show not less than 10% distilled (recovered) below 347° Fahrenheit (175° Centigrade) and not less than 95% distilled (recovered) below 464° Fahrenheit (240° Centigrade); ~~provided that the~~. The term "internal combustion engine fuel" shall not include commercial solvents or naphthas which distil, by American Society for Testing Materials Method D-86, nor more than 9% at 176° Fahrenheit and which have a distillation range of 150° Fahrenheit, or less, or liquefied gases which would not exist as liquids at a temperature of 60° Fahrenheit and a pressure of 14.7 pounds per square inch absolute.

"Internal combustion engine fuel" shall also mean any motor fuel used or sold for use in the propulsion of aircraft.'

Sec. 2. R. S., c. 16, § 167, amended. Section 167 of chapter 16 of the Revised Statutes, as amended by section 4-A of chapter 436 of the public laws of 1955, is further amended to read as follows:

'Sec. 167. Provision for refund of 3/7 of tax paid by users of piston engine 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~~ **section 159**, for the purpose of ~~operating~~ **propelling piston engine** 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, 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 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~~ **Applications** for refunds ~~as provided herein~~ must be filed with the State Tax Assessor within ~~9~~ **12** months from the date of purchase.'

Sec. 3. R. S., c. 16, § 167-A, additional. Chapter 16 of the Revised Statutes is amended by adding a new section 167-A, to read as follows:

'Sec. 167-A. Provisions of refund of 5/7 of tax paid by users of jet or turbo jet engine aircraft. Any person, association of persons, firm or corporation who shall buy and use any internal combustion engine fuel as defined in section 159, for the purpose of propelling jet or turbo jet engine 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, 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 5/7 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. Applications for refunds must be filed with the State Tax Assessor within 12 months from the date of purchase.'

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.