

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-first Legislature

OF THE

STATE OF MAINE

1923

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Eighty-First Legislature

1923

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Chapter 223.

An Act in Relation to the Board of Registration of Medicine.

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

R. S., c. 117, sec. 49; relating to salaries of members of board of registration of medicine, amended. Section forty-nine, of chapter one hundred seventeen, of the revised statutes, is hereby amended by adding thereto the following words: 'Provided, that if the fees to be collected under the provisions of section eleven of chapter eighteen, of the revised statutes, are insufficient to pay the salaries and expenses provided by this chapter, that the members of said board shall only be entitled to a pro rata payment for salary in any year in which such fees are insufficient'; so that said section, as amended, shall read as follows:

'Sec. 49. If fees collected insufficient to pay salaries and expenses, members entitled to pro rata salaries, only. The members of the board of registration in medicine shall receive annual salaries of one hundred dollars each, except the secretary, who shall receive three hundred dollars a year; in addition each member shall receive necessary traveling expenses in attending the meetings of the board. Extra compensation for each day actually spent in investigation or prosecution of complaints and cases under section fourteen, of chapter eighteen, of the revised statutes, shall be allowed to each member of the board actually engaged therein. Provided, that if the fees to be collected under the provisions of section eleven, of chapter eighteen, of the revised statutes, are insufficient to pay the salaries and expenses provided by this chapter, that the members of said board shall only be entitled to a pro rata payment for salary in any year in which such fees are insufficient.'

Approved April 7, 1923.

Chapter 224.

An Act Providing for a Tax upon Gasoline and Other Products Used in Operating Internal Combustion Engines.

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

Sec. 1. **Terms defined.** The terms used in this act shall be construed 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" shall mean motor fuel commonly called and known as gasoline, benzol, or other product except kerosene and crude oil to be used in the operation of an internal combustion engine. "Distributor" shall mean any person, association of persons, firm or corporation, wherever resident or located, who imports

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or causes to be imported for sale or for his or its own use (with the exception hereinafter set forth) any internal combustion engine fuels as herein defined for use in this state after it reaches this state; and also any person, association of persons, firm or corporation who produces, refines, manufactures or compounds internal combustion engine fuels as herein defined within the state.

Sec. 2. Excise tax of one cent per gallon imposed upon internal combustion engine fuels. There is hereby levied and imposed an excise tax of one cent per gallon upon said internal combustion engine fuels sold within this state and for the uses defined in this act; excepting, however, such internal combustion engine fuels in such form and under such circumstances as shall preclude the collection of this tax from the distributor by reason of the provisions of the laws of the United States; or sold wholly for exportation from the state.

Sec. 3. Distributors to file certificate with state auditor; contents of certificate; distributor not to sell or distribute fuels until certificate is filed. Every distributor of such internal combustion engine fuel in the state shall file a duly acknowledged certificate with the state auditor on forms prescribed and furnished by the auditor, which shall contain the name under which such distributor is transacting business within the state, the place or places of business, and location of distributing stations, and agencies of the distributor, the names and addresses of the several persons constituting the firm or partnership and if a corporation its corporate name, and the names and addresses of its principal officers and agents within the state. *No distributor as herein defined shall sell or distribute any such internal combustion engine fuels until such certificate is furnished as required by this act.

Sec. 4. Fuels distributed to branch agencies subject to requirements of act. All internal combustion engine fuels as defined in this act distributed by the distributors to their branch agencies throughout the state shall be deemed to have been sold and shall be subject to the requirements of this act in every respect.

Sec. 5. Distributor entitled to one cent per gallon only as a part of selling price. Each distributor paying or becoming liable to pay the tax imposed by this act shall be entitled to charge and collect one cent per gallon only as a part of the selling price of the internal combustion engine fuels subject to the tax.

Sec. 6. Report of sales to be made on 15th of each month for preceding month; tax to be paid on or before first day of month succeeding filing of report; auditor to submit statement to state treasurer of taxes due. Every

distributor shall on or before the fifteenth day of each month, render a report to the state auditor stating the number of gallons of internal combustion engine fuels received, sold and used in the state by him during the preceding calendar month on forms to be furnished by said auditor; and said report shall contain such further information pertinent thereto as said auditor shall prescribe. On or before the first day of the calendar month succeeding the filing of said report each distributor shall pay to the treasurer of state a tax of one cent per gallon upon each gallon so reported as sold or distributed. On or before the first day of each calendar month the state auditor shall transmit to the treasurer of state such information as shall show all taxes due from each distributor under the provisions of this act.

Sec. 7. Persons receiving fuels in manner to preclude collection of tax in first instance, may become liable for payment of tax if afterwards sold. Whoever shall receive any such internal combustion engine fuels in such form and under such circumstances as shall preclude the collection of this tax from the distributors by reason of the provisions of the laws of the United States, and shall thereafter sell or use any such internal combustion engine fuels in such manner and under such circumstances as may subject such sale or use to the taxing power of this state, such person shall be considered as a distributor and shall make the same reports, pay the same taxes, and be subject to all other provisions of this act relating to distributors of internal combustion engine fuels.

Sec. 8. Application of taxes collected. All moneys received through the provisions of this act by the treasurer of state shall be appropriated and used in the following manner, namely,—fifty per cent thereof for the maintenance of state and state aid highways, interstate, intrastate and international bridges, and the balance is to be added to the fund for the construction of third class highways. Provided, however, that when an amendment of the constitution of this state as proposed by this legislature providing additional moneys by bond issue for the construction of state, and state aid highways, interstate, intrastate and international bridges, shall have been adopted by the legal voters of this state and become effective, then and thereafterward all moneys received from the tax herein provided shall be appropriated and used for the maintenance of state and state aid highways, interstate, intrastate and international bridges, under the direction of the state highway commission.

Sec. 9. Unconstitutionality of any section or provision not to affect other provisions of act. In case any section or provision of this act shall be questioned in any court, and shall be held unconstitutional or invalid, the same shall not be held to affect any other provision or section of this act.

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Sec. 10. Penalty for false returns or violations of provisions of act; tax may be collected by civil action. Any distributor of such internal combustion engine fuels who shall make any false or fraudulent report or return required by this act, or who shall evade or violate any other provisions of this act, shall be fined not more than two thousand dollars. Whenever any distributor shall fail to pay any tax due under the provisions of this act within the time limited herein, the attorney general shall enforce payment of such tax by civil action against such distributor for the amount of such tax in a court of appropriate jurisdiction.

Approved April 7, 1923.

Chapter 225.

An Act to Amend the Last Paragraph of Section Forty-six of Chapter Two Hundred Nineteen of the Public Laws of Nineteen Hundred Seventeen, as Amended by Chapter One Hundred Thirty-three of the Public Laws of Nineteen Hundred Nineteen, and as Amended by Chapter Two Hundred Eighteen of the Public Laws of Nineteen Hundred Twenty-one and as Amended by Chapter Two Hundred Fourteen of the Public Laws of Nineteen Hundred Twenty-three, Relating to the Protection of Fur-Bearing Animals.

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

P. L., 1917, c. 219, sec. 46; 1919, c. 133; 1921, c. 218; 1923, c. 214; relating to night hunting of raccoons and skunks, amended. The last paragraph of section forty-six of chapter two hundred nineteen of the public laws of nineteen hundred seventeen, as amended by chapter one hundred thirty-three of the public laws of nineteen hundred nineteen, and as amended by chapter two hundred eighteen of the public laws of nineteen hundred twenty-one and as amended by chapter two hundred fourteen of the public laws of nineteen hundred twenty-three, is hereby amended by striking out the words "raccoons and" in the second line of said paragraph, and inserting after the word "inclusive" in the third line of said paragraph, the words 'and that it shall be lawful to hunt, catch, pursue or kill raccoons at night from the first day of October to the last day of the following February, both days inclusive,' so that said paragraph, as amended, shall read as follows:

Night hunting of skunks permitted from Oct. 15 to last day of February; raccoons from Oct. 1, to last day of February. Provided, however, that it shall be lawful to hunt, catch, pursue or kill skunks at night from the fifteenth day of October to the last day of the following February, both days inclusive, and that it shall be lawful to hunt, catch, pursue or kill raccoons at night from the first day of October to the last day of the following February, both days inclusive. So much of the provisions of section seventy-four, chapter two hundred and nineteen, public laws of