

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-second Legislature

OF THE

STATE OF MAINE

1925

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Eighty-second Legislature

1925

[supplied from page 1 of volume]

Chapter 212.

An Act Relating to a Tax upon Gasoline.

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

Sec. 1. P. L., 1923, c. 224, sec. 2; relating to excise tax on internal combustion engine fuels, amended. Section two of chapter two hundred and twenty-four of the public laws of nineteen hundred and twenty-three is hereby amended by striking out the whole of said section and inserting in place thereof the following:

'Sec. 2. Tax increased to three cents per gallon; two cents of tax on fuels used for motor boats, agricultural tractors, stationery engines or arts, refunded. There is hereby levied and imposed an excise tax of three cents 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, provided that two cents of the tax so paid and no more, upon such internal combustion engine fuels sold for exclusive use in motor boats, tractors used for agricultural purposes not operating on public ways or in such vehicles as run only on rails or tracks, or sold for use in stationary engines, or sold for use in the mechanical or industrial arts, shall be refunded as hereinafter provided.'

Sec. 2. P. L., 1923, c. 244, sec. 5; relating to right and limitation of distributor to collect additional amount on fuels sold, amended. Section five of chapter two hundred and twenty-four of the public laws of nineteen hundred and twenty-three is hereby amended by striking out the words "one cent" in the second line thereof and inserting in place thereof the words 'three cents,' so that said section as amended, shall read as follows:

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

Sec. 3. P. L., 1923, c. 224, sec. 6; relating to reports of sales, payment of tax and auditor's statement to state treasurer, amended. Section six of chapter two hundred and twenty-four of the public laws of nineteen hundred and twenty-three is hereby amended by striking out the words "one cent" in the ninth line thereof and inserting in place thereof the words 'three cents,' so that said section as amended, shall read as follows:

'Sec. 6. Payment of tax of three cents per gallon provided for. Every

CHAP. 212

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 three cents 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. 4. P. L., 1923, c. 224, sec. 8; relating to application of taxes collected, amended. Section eight of chapter two hundred and twenty-four of the public laws of nineteen hundred and twenty-three is hereby amended by striking out the whole of said section and inserting in place thereof the following:

'Sec. 8. Application of tax: 16 2-3% for maintenance of state and state aid highways and bridges; 16 2-3% for third class highways; 33 1-3% for construction of state aid highways; 33 1-3% for construction or reconstruction of state highways; unexpended balances not to lapse. All moneys received through the provisions of this act by the treasurer of state shall be appropriated and used in the following manner, namely: sixteen and two-thirds per cent thereof for the maintenance of state and state aid highways, interstate, intrastate and international bridges; sixteen and two-thirds per cent thereof shall be added to the balance of the fund for the construction of third class highways; thirty-three and one-third per cent thereof shall be added to the fund for construction of state aid highways, it being the intention of the legislature to make this appropriation available for the fiscal year of nineteen hundred and twenty-six; thirty-three and one-third per cent thereof shall be used for the construction or reconstruction of state highways. Any unexpended balances from the above apportionments shall not lapse but shall be carried forward to the same fund for the next fiscal year, except that any balance of the appropriation herein made for the construction of state aid highways, after allotments in full as applied for by the towns have been made for the year nineteen hundred and twenty-six, shall be added to the fund for construction of third class highways.'

Sec. 5. P. L., 1923, c. 224; additional provision. Chapter two hundred and twenty-four of the public laws of nineteen hundred and twenty-three is further amended by adding the following, which will be section eleven:

Sec. 11. Provision for refund of two-thirds of tax collected in certain instances; procedure for obtaining refund; time limit for filing application for refund. Any person, firm or corporation who shall buy and use any internal combustion engine fuel as defined in this act for the purpose of operating or propelling motor boats, tractors 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, or for any other commercial use except in motor vehicles operated or intended to be operated upon any of the public highways of the state of Maine, and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by this act, 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 two-thirds of the amount of such tax paid by him upon presenting to the state auditor an affidavit accompanied by the original invoices showing such purchases, which affidavit shall be verified by the oath of such affiant, and shall state the total amount of such fuel so purchased and used by such consumer other than in motor vehicles operated or intended to be operated upon any of the public highways of the state, and the governor and council, upon the presentation of such affidavit and such vouchers, approved by the state auditor, shall cause to be repaid to such consumer from the taxes collected on internal combustion engine fuels two-thirds of the said taxes so paid by such consumer on fuels purchased and used, other than for motor vehicles as aforesaid; provided, that applications for refunds as provided herein must be filed with the state auditor within ninety days from the date of purchase of invoice.

Approved April 11, 1925.

Chapter 213.

An Act to Authorize the Recording of Marketing Agreements of Co-operative Agricultural Associations, and Requiring that Liens Hereby Attached to Crops Before Delivery to the Association, and to the Member's Interest in the Association After Such Delivery be Collected Through the Association.

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

Sec. 1. Definition of terms used in the act. The word "liens," as used in this act, shall include all liens on, security interests in, or claims upon crops or other farm products arising at law or in equity, by statute or otherwise, and including the following in so far as they attach to crops or other farm products; crop liens, vendors' liens, labor, money, material and supply liens, landlord and owners' liens, pledges, chattel mortgages, attachments,