

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty - Third Legislature

OF THE

STATE OF MAINE

1927

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Eighty-third Legislature

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[supplied from page 1 of volume]

..... dollars, being the bounty allowed by law for killing the porcupine or hedgehog described in the above certificate.

..... Claimant.

TREASURER'S RECEIPT

I hereby certify that as required by law, I first destroyed by burning the nose and feet of the porcupine or hedgehog described in the foregoing certificate, and then paid to said the bounty for which I have taken his receipt as above.

Dated at, this day of A. D. 19..

..... Treasurer of

Approved April 16, 1927.

Chapter 250.

An Act Relative to the County Commissioners of Cumberland County.

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

R. S., c. 117, sec. 42; as amended; relating to salaries of county commissioners, further amended. Section forty-two of chapter one hundred and seventeen of the revised statutes, as amended, is hereby further amended by striking out the words "fifteen hundred dollars" in the seventh line of said section and inserting in place thereof the words 'seventeen hundred fifty dollars,' so that said seventh line of said section, as amended, shall read as follows:

Cumberland county increased. 'Cumberland, seventeen hundred fifty dollars.'

Approved April 16, 1927.

Chapter 251.

An Act Relating to a Tax on Gasoline.

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

Sec. 1. P. L., 1923, c. 224, sec. 2; 1925, c. 212; relating to excise tax on internal combustion fuels, amended. Section two of chapter two hundred twenty-four of the public laws of nineteen hundred and twenty-three, as amended by chapter two hundred twelve of the public laws of nineteen

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hundred twenty-five, is hereby further amended by striking out in the first line thereof the word "three" and inserting in place thereof the word 'four' and by striking out in the seventh line thereof the word "two" and inserting in place thereof the word 'three,' and by adding at the end of said section the following: 'The increased tax provided hereby shall be due and payable on all internal combustion engine fuel held in the hands of distributors and retailers at the time this act shall become effective,' so that said section, as amended, shall read as follows:

'Sec. 2. Tax increased to four cents per gallon; three cents of tax on fuels used for motor boats, agricultural tractors, stationary engines or arts to be refunded; increased tax applicable to fuels on hand. There is hereby levied and imposed an excise tax of four 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 three 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. The increased tax provided hereby shall be due and payable on all internal combustion engine fuel held in the hands of distributors and retailers at the time this act shall become effective.'

Sec. 2. P. L., 1923, c. 224, sec. 8; 1925, c. 212; relating to application of tax money, collected, amended. Section eight of chapter two hundred and twenty-four of the public laws of nineteen hundred twenty-three, as amended by chapter two hundred twelve of the public laws of nineteen hundred twenty-five is hereby further amended by striking out the whole of said section and inserting in place thereof the following:

'Sec. 8. Application of tax money; 18 $\frac{3}{4}$ % for maintenance of state and state aid highways and bridges; 12 $\frac{1}{2}$ % for third class highways; 25% for construction of state aid highways; 43 $\frac{3}{4}$ % for construction and reconstruction of state highways; unexpended balances not to lapse; treasurer authorized to make advances pending collection of tax. All moneys received through the provisions of this act by the treasurer of state shall be appropriated and used in the following manner, namely: eighteen and three-quarters per cent thereof for the maintenance of state and state aid highways, interstate, intrastate and international bridges; twelve and one-

half per cent thereof shall be added to the balance of the fund for the construction of third class highways; twenty-five 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-eight; forty-three and three-quarters 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 yearly, shall be added to the fund for construction of third class highways. If the moneys, provided for by this section, have not been collected or for any reason are not available for the purposes herein specified, the governor and council may issue their warrant to the treasurer of state, authorizing him to advance and pay from any moneys then in the treasury not otherwise appropriated, such sums of money as they may deem necessary to carry on the construction and maintenance of highways and bridges, until such time as said moneys shall become available for said purposes, at which time all necessary adjustments may be made on the books of the state auditor and state treasurer.'

Sec. 3. P. L., 1925, c. 212, sec. 11; relating to procedure in obtaining refund of tax paid, amended. Section eleven of chapter two hundred twelve of the public laws of nineteen hundred twenty-five is hereby amended by striking out in the twelfth line thereof the words "two-thirds" and inserting in place thereof the words 'three-fourths' and by striking out the words "two-thirds" in the twenty-first line thereof and inserting in place thereof the words 'three-fourths,' and by striking out the words "ninety days" in the twenty-fourth line thereof and inserting in place thereof the words 'six months,' so that said section, as amended, shall read as follows:

'Sec. 11. Three-fourths of tax collected may be refunded in certain cases; time limit for filing application for refund extended to six months. 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 di-

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rected 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 three-fourths 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 three-fourths 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 six months from the date of purchase of invoice.'

Approved April 16, 1927.

Chapter 252.

An Act to Amend the Workmen's Compensation Act.

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

Sec. 1. P. L., 1919, c. 238, sec. 9; 1921, c. 222; relating to length of incapacitation prior to compensation period under workmen's compensation law, amended. Section nine of chapter two hundred and thirty-eight of the public laws of nineteen hundred nineteen known as the workmen's compensation act, as amended by chapter two hundred and twenty-two of the public laws of nineteen hundred and twenty-one, is hereby further amended by adding at the end of the section the sentence, 'In computing the seven-day waiting period, so-called, the day of the accident shall be counted as one'; so that said section, as amended, shall read as follows:

'Sec. 9. Day of accident counted in computing time. No compensation except medical, surgical and hospital services, nursing and medicines, and mechanical surgical aids as provided in section ten of this act shall be paid thereunder during the first seven days after the accident. If incapacity exists at the expiration of seven days, compensation shall begin on the eighth day. If incapacity arises after seven days, compensation shall begin on the date such incapacity begins. In computing the seven-day waiting period, so-called, the day of the accident shall be counted as one.'