

### ACTS AND RESOLVES

AS PASSED BY THE

# Eighty-fourth Legislature

OF THE

## STATE OF MAINE

1929

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## **PUBLIC LAWS**

### OF THE

# **STATE OF MAINE**

As Passed by the Eighty-fourth Legislature

1929

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#### TAX UPON GASOLINE.

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conveyances or take any other steps necessary to carry the same into effect. Provided, however, that the power of sale or exchange herein granted shall not apply to lands held in trust by such city or town unless in accordance with the terms of such trust.'

Approved March 15, 1929.

### Chapter 93.

An Act Relating to a Tax Upon Gasoline. Be it enacted by the People of the State of Maine, as follows:

Sec. I. P. L., 1923, c. 224, sec. I; relating to a tax upon gasoline, amended. Section one of chapter two hundred and twenty-four of the public laws of nineteen hundred and twenty-three is hereby amended by adding at the end of said section, the following: 'and also any person, association of persons, firm or corporation who purchases in tank car lots either within or without the state, internal combustion engine fuels, as herein defined, for the purpose of resale within the state,' so that said section, as amended, shall read 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 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; and also any person, association of persons, firm or corporation who purchases in tank car lots either within or without the state internal combustion engine fuels, as herein defined, for the purpose of resale within the state.'

Sec. 2. P. L., 1923, c. 224, sec. 8; P. L., 1925, c. 212; P. L., 1927, c. 251; relating to application of tax collected, further amended. Section eight of said chapter as amended by chapter two hundred and twelve of the public laws of nineteen hundred and twenty-five as amended by chapter two hundred and fifty-one of the public laws of nineteen hundred and twenty-seven, is hereby further amended by adding in the third line of the

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amended section, after the word "used" the following: 'for the administration and collection of the tax provided for by this act, and the remainder of said moneys shall be appropriated and used' so that said section as amended shall read as follows:

Moneys received shall be appropriated and used for the admin-'Sec. 8. istration and collection of the tax and the remainder apportioned as designated. All moneys received through the provisions of this act by the treasurer of state shall be appropriated and used for the administration and collection of the tax provided for by this act, and the remainder of said moneys 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; 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.'

Approved March 19, 1929.

### Chapter 94.

An Act to Omit the Word "Male" from the Qualification of Voters. Be it enacted by the People of the State of Maine, as follows:

R. S., c. 5, sec. 2; P. L., 1919, c. 113; relating to qualification of voters, further amended. Section two of chapter five of the revised statutes as amended by chapter one hundred and thirteen of the public laws of nineteen hundred and nineteen is hereby further amended by striking out the word "male" in the first line and the words "other male" in the fourth