

MAINE STATE LEGISLATURE

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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

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[supplied from page 1 of volume]

increase of the tax on gasoline submitted to the people for their acceptance shall fail to be accepted by the people.

Approved April 13, 1929.

Chapter 365.

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; as amended; relating to excise tax on gasoline, further amended. Section two of chapter two hundred and twenty-four of the public laws of nineteen hundred and twenty-three, as amended, is hereby further amended by striking out in the second line thereof after the word "of" the word "four" and inserting in place thereof the word 'five' and by striking out in the eighth line thereof after the word "that" the word "three" and inserting in place thereof the word 'four,' so that said section as amended shall read as follows:

'Sec. 2. Tax of five cents levied and imposed upon internal combustion engine fuels. There is hereby levied and imposed an excise tax of five 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 four 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; as amended; relating to application of taxes collected, further amended. Section eight of chapter two hundred and twenty-four of the public laws of nineteen hundred and twenty-three, as amended, is hereby further amended by striking out that portion of said section from the word "namely" in the third line to the word "any" in the twelfth line and inserting in place thereof the following: 'thirty per cent thereof for the maintenance of state and state aid highways, interstate, intrastate and international bridges; ten per cent thereof shall be added

CHAP. 365

to the balance of the fund for the construction of third class highways; twenty 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 thirty; forty per cent thereof shall be used for the construction or reconstruction of state highways, provided, however, that from the amount appropriated by this act for the construction and reconstruction of state highways, the governor and council may re-appropriate an amount not exceeding fifty per cent thereof in any one year and order the same added to any funds appropriated for maintenance of state and state-aid highways, interstate, intrastate, and international bridges, and also for the construction of state-aid highways,' so that said section as amended shall read as follows:

'Sec. 8. How moneys shall be appropriated and used. All moneys received through the provisions of this act by the treasurer of state shall be appropriated and used in the following manner, namely: thirty per cent thereof for the maintenance of state and state aid highways, interstate, intrastate and international bridges; ten per cent thereof shall be added to the balance of the fund for the construction of third class highways; twenty 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 thirty; forty per cent thereof shall be used for the construction or reconstruction of state highways, provided, however, that from the amount appropriated by this act for the construction and reconstruction of state highways, the governor and council may re-appropriate an amount not exceeding fifty per cent thereof in any one year and order the same added to any funds appropriated for maintenance of state and state-aid highways, interstate, intrastate, and international bridges, and also for the construction of state-aid 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 provision for refund of two-thirds of tax collected in certain instances, amended. Section eleven of chapter two hundred twelve of the public laws of nineteen hundred and twenty-five is hereby amended by striking out in the twelfth line thereof the words "three-fourths" and inserting in place thereof the words 'four-fifths' and by striking out in the twenty-first line thereof the words "three-fourths" and inserting in place thereof the words 'four-fifths,' so that said section as amended shall read as follows:

Sec. 11. Reimbursement of four-fifths when fuel is used for certain purposes. 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 four-fifths 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 four-fifths 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.'

Sec. 4. **Inconsistent acts repealed.** All acts, parts of acts, inconsistent herewith are hereby repealed.

Sec. 5. **Submitted to voters on second Monday in September, 1929.** This act shall be submitted for approval or rejection to the duly qualified voters of the state of Maine at an election to be held on the second Monday in September in the year A. D. nineteen hundred and twenty-nine. The aldermen of cities, the selectmen of towns and the assessors of the several

CHAP. 366

plantations in this state, are hereby empowered and directed to notify the inhabitants of their respective cities, towns and plantations to meet in the manner prescribed by law for calling and holding biennial meetings of said inhabitants for the election of senators and representatives to give their votes upon this act and the question shall be: "Shall the act to provide for an increase in the tax on gasoline be accepted?" And the inhabitants of said cities, towns and plantations shall vote by ballot on said question, those in favor of the same expressing it by making a cross within the square opposite the word "yes" upon their ballots and those opposed to the question by making a cross within the square opposite the word "no" upon their ballots, and the ballots shall be received, sorted, counted and declared in open ward, town and plantation meetings, and returns made to the office of the secretary of state in the same manner as votes for governor and members of the legislature, and the governor and council shall count the same, and if it shall appear that a majority of the inhabitants voting on the question are in favor of the act, the governor shall make known the fact by his proclamation, and thereupon this act shall become law. The secretary of state shall prepare and furnish to the several cities, towns and plantations ballots and blank returns in conformity with the foregoing, accompanied by a copy thereof.

Approved April 13, 1929.

Chapter 366.

An Act Relating to Bounty on Porcupines or Hedgehogs.

Emergency preamble. Whereas, by chapter two hundred and forty-nine of the public laws of nineteen hundred and twenty-seven, a bounty of twenty-five cents was provided for each porcupine or hedgehog, so-called, killed in any town or unincorporated place in the state, and

Whereas, complaints have been made to the treasurer of state that certain false and fraudulent claims have been presented for such bounty, and

Whereas, it is believed that if any of such claims are fraudulent, such is made possible by reason of the lapse of time provided in said act between the time of killing such animals, or return from hunting, and the exhibition to the town treasurer of the entire nose and feet of such animal for the killing which bounty is claimed, and

Whereas, in the judgment of the legislature these facts create an emergency within the meaning of the constitution of the state of Maine, and therefore require the following legislation as an immediate necessity for the preservation of the public peace, health and safety,

Now, therefore,