

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Eighty-fifth Legislature

OF THE

STATE OF MAINE

1931

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Published by the Secretary of State, in conjunction with the Revisor of Statutes  
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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Eighty-fifth Legislature

**1931**

[supplied from page 1 of volume]

**Chapter 44.****AN ACT Relating to Tax on Gasoline.**

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

R. S. c. 12, sec. 89; relating to provision for refund of three-fourths of tax collected in certain instances; procedure for obtaining refund; time limit for filing application for refund, amended. Section eighty-nine of chapter twelve of the revised statutes is hereby amended by striking out in the next to the last line of said section the word "six" and substituting in place thereof the word 'nine', so that said section as amended shall read as follows:

'Sec. 89. **Time limit nine months.** Any person, firm, or corporation who shall buy and use any internal combustion engine fuel as defined in sections seventy-nine to eighty-nine 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 sections seventy-nine to eighty-nine, 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 nine months from the date of purchase of invoice.'

Approved March 16, 1931.