

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

ACTS AND RESOLVES

AS PASSED BY THE

Eighty-fifth Legislature

OF THE

STATE OF MAINE

1931

---

Published by the Secretary of State, in conjunction with the Revisor of Statutes in accordance with the Resolves of the Legislature, approved June 28, 1820, March 18, 1840, March 16, 1842, and an Act of August 6, 1930.

---

KENNEBEC JOURNAL COMPANY  
AUGUSTA, MAINE  
1931

**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Eighty-fifth Legislature

**1931**

[supplied from page 1 of volume]

## Chapter 190.

### AN ACT in Relation to the Tax on Gasoline.

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

**Sec. 1.** R. S., c. 12, sec. 80; relating to excise tax of 4 cents on gasoline, amended. Section eighty, of chapter twelve, of the revised statutes, is hereby amended by adding to said section the following words: 'but nothing in this section shall be construed to mean that the state auditor may not allow a deduction not exceeding one per cent of the tax, if he is satisfied that there has been a loss through shrinkage, evaporation or handling to that or a less amount; and provided that no further deduction may be allowed by him unless definite proof is submitted to him of a greater loss through fire, accident or some unavoidable calamity, in which event he may make a proper adjustment;' so that as amended said section shall read as follows:

'**Sec. 80.** Providing for deduction when loss is sustained through shrinkage, etc. Excise tax of four cents; three cents of tax on fuels used for motor boats, agricultural tractors, stationary engines, or arts to be refunded. 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 these sections, 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, but nothing in this section shall be construed to mean that the state auditor may not allow a deduction not exceeding one per cent of the tax, if he is satisfied that there has been a loss through shrinkage, evaporation or handling to that or a less amount; and provided that no further deduction may be allowed by him unless definite proof is submitted to him of a greater loss through fire, accident or some unavoidable calamity, in which event he may make a proper adjustment.'

**Sec. 2.** R. S., c. 12, sec. 84; relating to report of sales to be made, amended. Section eighty-four of chapter twelve of the revised statutes is hereby amended by adding after the word "distributed," in the eleventh

## CHAP. 191

and twelfth lines of said section the words 'and if said report is not filed by the fifteenth day of the month such distributor shall be liable to a penalty of five dollars a day for each day so in arrears. If said tax is not paid to the treasurer of state on or before the first day of the month as above provided, interest at the rate of six per cent per annum shall be added and collected'; so that as amended said section shall read as follows:

'Sec. 84. **Penalty when distributor fails to render report to state auditor.** Every distributor shall, on or before the fifteenth day of each month, render a report to the state auditor stating the number of gallons on 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 four cents a gallon upon each gallon so reported as sold or distributed, and if said report is not filed by the fifteenth day of the month such distributor shall be liable to a penalty of five dollars a day for each day in arrears. If said tax is not paid to the treasurer of state on or before the first day of the month as above provided, interest at the rate of six per cent per annum shall be added and collected. 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 sections eighty to ninety.'

Approved April 2, 1931.

---

## Chapter 191.

### AN ACT Relative to the Minimum Age for Fishing Licenses.

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

Sec. 1. R. S., c. 38, sec. 19; relating to fishing licenses, amended. Section nineteen of chapter thirty-eight of the revised statutes is hereby amended by striking out the whole of the first paragraph thereof, and by inserting in place thereof the following:

'Sec. 19. **Minimum age 16 years.** No resident of the state over sixteen years of age and no non-resident over the age of ten years shall fish in any inland waters of the state except in accordance with the following provisions:'

Sec. 2. R. S., c. 38, sec. 19, sub-section 3; relating to non-resident