

### ACTS AND RESOLVES

### AS PASSED BY THE

# Eighty-ninth and Ninetieth Legislatures

### OF THE

## STATE OF MAINE

From April 21, 1939 to April 26, 1941 AND MISCELLANEOUS STATE PAPERS

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### PUBLIC LAWS

### OF THE

### STATE OF MAINE

As Passed by the Ninetieth Legislature

1941

### USE FUEL TAX

### Chapter 243

#### AN ACT Declaring Municipal Airports to be Agencies of the State.

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

Municipal airports declared to be agencies of the state. Airports owned and operated by any city or town are declared to be governmental agencies and entitled to the same immunities as an agency of the state.

Approved April 16, 1941

### Chapter 244

#### AN ACT Levying a Use Fuel Tax.

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

Sec. 1. Short title. This act and any amendments thereof shall be known and may be cited as the "Use Fuel Tax Act".

Sec. 2. Definitions. The following words, terms and phrases as used in this act are, for the purposes thereof, hereby defined as follows:

"Motor vehicles" shall mean and include all vehicles, engines, machines or mechanical contrivances which are propelled by internal combustion engines or motors.

"Fuels" shall mean and include all combustible gases and liquids used in an internal combustion engine for the generation of power to propel vehicles of any kind or character on the public highways except such fuels as are subject to the tax imposed by the gasoline tax act.

"Public highways" shall mean and include every way or place, of whatever nature, generally open to the use of the public as a matter of right for the purposes of vehicular travel and notwithstanding that the same may be temporarily closed for the purpose of construction, reconstruction, maintenance or repair.

"Person" shall mean and include natural persons and partnerships, firms, associations and corporations.

"Use" shall mean and include, in addition to its original meaning, the receipt of fuel by any person into a motor vehicle or into a receptacle from which fuel is supplied by such person to his own or other motor vehicles.

"User" shall mean any person who uses and consumes fuel within this