

MAINE STATE LEGISLATURE

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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

Published by the Revisor of Statutes in accordance
with the Resolves of the Legislature approved June
28, 1820, March 18, 1840, March 16, 1842, and Acts
approved August 6, 1930 and April 2, 1931.

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1941

PROPERTY OF THE
STATE OF MAINE
NOT TO BE SOLD

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Ninetieth Legislature

1941

Chapter 288

AN ACT Relating to Payment of Accounts to the State.

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

P. L., 1931, c. 216, Art. II, additional. Article II of chapter 216 of the public laws of 1931 is hereby amended by the addition thereto of a new section to be numbered 15-B and to read as follows:

'Sec. 15-B. Payments to be withheld and applied on accounts. If any town or county unreasonably neglects or refuses to pay an account for money due from it to or for the use of the state or for the use of any department or agency, the state controller may authorize the treasurer of state to withhold from any funds due such town or county under the provisions of any laws of the state an amount sufficient to pay such account in whole or in part and to apply the amount thus withheld to such payment. Such application shall constitute payment by the state in the amount thus withheld and applied under the provisions of any laws of the state directing payment to such town or county of the funds so withheld and applied. It is hereby expressly provided, however, that funds due to any town or county from the general highway fund shall only be so withheld and applied in payment of accounts due from such town or county to the state for improvement, construction and maintenance of highways and bridges and for snow guards, snow removal and sanding as provided by statute. The method of collection provided by this section shall be in addition to and not exclusive of all other remedies afforded by law for proper enforcement of payment. No funds shall be withheld as hereinbefore provided if liability therefor is denied by proper officers of the town or county.'

Approved April 25, 1941

Chapter 289

AN ACT Amending the Gasoline Tax Act.

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

R. S., c. 12, § 84, amended. Section 84 of chapter 12 of the revised statutes, as amended, is hereby further amended to read as follows:

'Sec. 84. Reports; assessment of tax. Every distributor shall on or before the ~~fifteenth~~ last day of each month render a report to the state tax

assessor stating the number of gallons of internal combustion engine fuel received, sold and used in the state by him during the preceding calendar month, on forms to be furnished by the state tax assessor. Such report shall contain such further information pertinent thereto as the state tax assessor shall prescribe, and the state tax assessor may make such other reasonable rules and regulations regarding the administration and enforcement of the provisions of the Gasoline Tax Act as he may deem necessary or expedient, copies of which shall be sent to distributors, and shall have access during reasonable business hours to the books, invoices and vouchers of the distributor, which may show the fuel handled by the distributor. ~~On or before the first day of the calendar month succeeding~~ At the time of the filing of said report each distributor shall pay to the treasurer of state a tax of 4c upon each gallon so reported as sold, distributed or used; and if said report is not filed by the ~~fifteenth~~ last day of the month such distributor shall be liable to a penalty of \$5 a day for each day in arrears due on demand by the state tax assessor and recoverable in an action of debt. Each distributor shall, within 15 days after demand made on him by the state tax assessor, pay a tax of 4c per gallon upon each gallon of such fuel upon which the tax has not been paid, which upon an audit the state tax assessor may find to have been received into the state during the preceding year by the distributor and not properly accounted for in a distributor's report or in accordance with law. An allowance of not more than 1% from the amount of fuel received by the distributor into the state, plus 1% on all transfers in vessels or tank cars by a distributor in the regular course of his business from one of his places of business to another within the state may be allowed by the tax assessor to cover the loss through shrinkage, evaporation or handling sustained by the distributor; but the state tax assessor shall make additional allowances for losses sustained by the distributor if the same is necessary to save the distributor from paying the above tax on gasoline neither sold nor used by such distributor within the state. ~~but the total allowance for such losses shall not exceed two per cent of the receipts by such distributor into the state, and no further deduction shall be allowed unless the state tax assessor is satisfied on definite proof submitted to him that a further deduction should be allowed by him for a loss sustained through fire, accident or some unavoidable calamity. On or before the first day of each calendar month.~~ The state tax assessor shall transmit to the treasurer of state such information as shall show all taxes due from each distributor under the provisions of sections 79 to 89-B.'