

ACTS AND RESOLVES

AS PASSED BY THE

Ninety-fifth Legislature

OF THE

STATE OF MAINE

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Ninety-fifth Legislature

1951

REFUNDS OF GASOLINE TAX

PUBLIC LAWS, 1951

CHAP. 222

Chapter 221

AN ACT Relating to the Salary of the Deputy Clerk of Courts of Penobscot County.

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

R. S., c. 79, § 114, amended. That part of section 114 of chapter 79 of the revised statutes, which relates to the salary of the deputy clerk of courts of Penobscot county, as amended by section I of chapter 206 of the public laws of 1945, by chapter 287 of the public laws of 1947 and by chapter 198 of the public laws of 1949, is hereby further amended to read as follows:

'deputy clerk of courts, \$2,400 \$2,800,'

Effective August 20, 1951

Chapter 222

AN ACT Relating to Refunds of Gasoline Tax.

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

R. S., c. 14, § 166, amended. Section 166 of chapter 14 of the revised statutes, as repealed and replaced by section 11 of chapter 349 of the public laws of 1949, is hereby amended to read as follows:

'Sec. 166. Provision for refund of 5/6 of tax collected in certain instances; procedure for obtaining refund; time limit for filing application for refund. Any person, association of persons, firm or corporation who shall buy and use any internal combustion engine fuel as defined in sections 150 to 168, inclusive, 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 this state, or turnpikes operated and maintained by the Maine Turnpike Authority, or except, as provided in section 166-A, for the use in the operation of aircraft, and who shall have paid any tax on internal combustion engine fuel levied or directed to be paid as provided by sections 159 to 168, inclusive, 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 5/6 of the amount of such