

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 Section 166 of chapter 14 of the revised statutes, as repealed and replaced by section 11 of chapter 349 of the public laws of 1949, is hereby amended to read as follows: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

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tax paid by him upon presenting to the state tax assessor a **sworn** statement accompanied by the original invoices showing such purchases, which statement shall show 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 in the operation of aircraft.

Provided that applications for refunds as provided herein must be filed with the state tax assessor within 9 months from the date of purchase.'

Effective August 20, 1951

Chapter 223

AN ACT Relating to Board of Registration in Medicine.

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

Sec. I. R. S., c. 61, § 3, amended. Section 3 of chapter 61 of the revised statutes is hereby amended to read as follows:

'Sec. 3. Registration of physicians and surgeons; fee. Any person graduate of a medical school designated as Class A by, and approved by American Medical Association shall, upon the payment of a fee of \$25, be entitled to examination and, if found qualified by a majority of the members of the board present, shall be registered as a physician or surgeon, and shall receive a certificate thereof under the seal of the board and signed by the chairman and secretary, which shall state the facts and must be publicly displayed at the person's principal place of business as long as said person continues such practice for gain or hire. Any person refused registration may be reexamined at the regular meeting of said board, within 2 years of the time of such refusal without additional fee, and thereafter may be examined as often as he may desire upon payment of the fee of \$25 for each examination.'

Sec. 2. R. S., c. 61, § 4, amended. Section 4 of chapter 61 of the revised statutes is hereby amended to read as follows:

'Sec. 4. Applicants to be examined; qualifications; conduct of examinations; reciprocity of licensure with other states. The board shall examine all such applicants for registration as licensed physicians or surgeons. Each applicant shall, at least 7 days before the date of his examination, present to the secretary of the board an application under oath or affirmation, containing satisfactory proof that said applicant is 21 years of age, of good moral character, and a graduate of some reputable medical school or col-