

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

One Hundredth Legislature

OF THE

STATE OF MAINE

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PUBLIC LAWS  
OF THE  
STATE OF MAINE

As Passed by the One Hundredth Legislature

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refund shall be made where the state to which the supplies and equipment are removed levies a sales or use tax. Such refunds must be requested in accordance with section 18.'

Effective September 16, 1961

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## Chapter 62

### AN ACT Amending the Use Fuel Tax Act.

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

**Sec. 1. R. S., c. 16, § 170, amended.** The last paragraph of section 170 of chapter 16 of the Revised Statutes is amended to read as follows:

'“User” shall mean any person who uses and consumes fuel within this State in an internal combustion engine for the generation of power to propel vehicles of any kind or character on the public highways of this State, except in vehicles which are prohibited by law from operating on the public highways, and except in noncommercial vehicles having a fuel tank capacity of 20 gallons or less which are owned by nonresidents of this State and are not required to be registered in this State.'

**Sec. 2. R. S., c. 16, § 174, amended.** The first paragraph, as amended by section 2 of chapter 368 of the public laws of 1955, and subsection I of section 174 of chapter 16 of the Revised Statutes are amended to read as follows:

'Every user, except a user operating only noncommercial vehicles, including station wagons, none of which has a fuel tank capacity in excess of 20 gallons, shall file with the State Tax Assessor a bond as follows:

**I. Minimum amount.** In the minimum amount of ~~\$100~~ \$200 and a maximum amount of \$10,000 on a form to be approved by the State Tax Assessor;'

**Sec. 3. R. S., c. 16, § 175, amended.** Section 175 of chapter 16 of the Revised Statutes is amended by adding a new paragraph, to read as follows:

'Users operating only noncommercial vehicles, including station wagons, none of which has a fuel tank capacity in excess of 20 gallons, and who use only fuel purchased within the State and delivered directly by a licensed use fuel dealer into the fuel tanks of such vehicles, may be exempted at the discretion of the State Tax Assessor from filing reports under this section.'

**Sec. 4. R. S., c. 16, § 177, amended.** Section 177 of chapter 16 of the Revised Statutes is amended to read as follows:

'Sec. 177. Failure to report and pay taxes. When any user shall fail to file the monthly report with the State Tax Assessor on or before the time fixed for the filing thereof, or when such user fails to submit data outlined in section 175 in such monthly report, or when such user shall fail to pay to the State Tax Assessor the amount of excise taxes due this State when the same shall be paid, a penalty of 10% shall be added to the amount of the tax due, and such penalty

of 10% shall immediately accrue and thereafter said tax and penalty shall bear interest at the rate of 1% per month or fraction thereof until the same is paid.'

Effective September 16, 1961

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## Chapter 63

### AN ACT Relating to Revocation of Sellers' Certificates Under Sales and Use Tax Law.

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

Sec. 1. R. S., c. 17, § 8, amended. The 2nd paragraph of section 8 of chapter 17 of the Revised Statutes is repealed.

Sec. 2. R. S., c. 17, § 8-A, additional. Chapter 17 of the Revised Statutes is amended by adding a new section 8-A, to read as follows:

'Sec. 8-A. Revocation of registration; reconsideration and appeal. The Tax Assessor may revoke any registration certificate when the registrant has failed for 15 days after notice to file bond or deposit required under section 7, or may revoke for cause a registration certificate issued under section 8. In either case, the Tax Assessor shall give 15 days' written notice of intention to revoke. Within said 15-day period the person registered may petition in writing for reconsideration. If a written petition for reconsideration is not then filed, the order of revocation becomes final at the expiration of the period. If a petition is filed within the 15-day period, the Tax Assessor shall reconsider the order, and if the petitioner has so requested in his petition, shall grant the petitioner an oral hearing and shall give the petitioner 10 days' notice of the time and place thereof. For cause shown, the Tax Assessor may extend the time for filing such petition. Any registrant aggrieved by the decision upon such petition may appeal therefrom as provided in section 33.'

Effective September 16, 1961

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## Chapter 64

### AN ACT Relating to Time of the Report of the Judicial Council.

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

R. S., c. 113, § 196, amended. The first sentence of section 196 of chapter 113 of the Revised Statutes is amended to read as follows:

'The Judicial Council shall report ~~annually~~ biennially on or before the first day of December to the Governor upon the work of the various branches of the judicial system.'

Effective September 16, 1961