

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1168**

H. P. 1032

House of Representatives, February 26, 1953.

Referred to Committee on Agriculture. Sent up for concurrence and 750 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Bailey of Woolwich.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

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**AN ACT Imposing a Tax on Milk Producers for  
Promotional Purposes.**

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

**R. S., c. 14, §§ 255-265, additional.** Chapter 14 of the revised statutes is hereby amended by adding thereto 11 new sections to be numbered 255 to 265, inclusive, to read as follows:

**'Milk Tax**

**Sec. 255. Purpose.** The production of milk is one of the most important agricultural industries of this state, and the following sections were enacted into law to promote the prosperity and welfare of this state and of the dairy industry of the state by the fostering of promotional, educational and advertising programs of the said dairy industry of the state.

**Sec. 256. Terms defined.** The terms used in sections 255 to 265, inclusive, shall be construed as follows:

“Handler” means any person who purchases or receives milk for sale as a consignee or agent of a producer or handles for sale, shipment, stor-

age or processing any milk produced in the state of Maine, and shall include a producer-dealer as hereinafter defined.

“Producer-Dealer” means any dealer who himself produces a part or all of his milk and sells milk other than to the handler.

“Producer” means any person who produces milk and sells said milk to a handler as defined above.

“Milk” means cows’ milk.

Sec. 257. Tax of 2c per hundredweight on milk. A tax is levied and imposed at the rate of 2c per hundredweight on all milk produced in this state except that no tax shall be imposed upon any milk used on the farm where produced.

Sec. 258. Handler entitled to deduct tax from purchasing price. Each handler purchasing milk and paying, or becoming liable to pay, the tax imposed by section 257 shall charge and collect from the producer a tax at the rate of 2c per hundredweight to be deducted from the purchase price of all milk received or so purchased by such handler.

Producer-dealers shall pay a tax of 2c per hundredweight on all milk produced and sold other than to a handler.

Sec. 259. Handlers to file applications with state tax assessor; contents of applications; handlers not to ship until certificate is issued. Each handler, as defined in section 256, shall file an application with the state tax assessor, on forms prescribed and furnished by the state tax assessor which shall contain the name under which such handler is transacting business within the state, the place or places of business and location of said handler’s plants. The state tax assessor will then issue a certificate to the handler and no handler shall sell or ship any milk until such certificate is furnished as required by this section.

Sec. 260. Report of shipments to be made on 15th of each month for preceding month; tax to be paid on or before 1st day of month succeeding filing of report. Every handler shall keep as a part of his permanent records a record of all purchases, sales and shipments of milk, which said records shall be open for inspection at all times as hereinafter provided, and every handler shall, on or before the 15th day of each month, render a report to the state tax assessor stating the quantity of milk received, sold or shipped by him during the preceding calendar month, on forms to be furnished by said tax assessor, and said report shall contain such further information pertinent thereto as said state tax assessor shall pre-

scribe. On or before the 1st day of the calendar month succeeding the filing of said report, each handler shall pay to the state tax assessor a tax at the rate of 2c per hundredweight upon all milk so reported as purchased, sold or shipped, as determined by the state tax assessor. The state tax assessor shall pay over all receipts from such tax to the treasurer of state daily.

Sec. 261. State tax assessor or his agent to have authority to inspect. The state tax assessor or his duly authorized agent shall have authority to enter any place of business of any handler and to inspect any books and records of any handler for the purpose of determining what milk is taxable under the provisions of sections 255 to 265, inclusive, or for the purpose of determining the truth or falsity of any statement or return made by any handler, and he shall have authority to delegate such power to the commissioner of agriculture, his deputies, agents, servants or employees.

Sec. 262. Penalty for false return or violations of provisions; tax may be collected by civil action; jurisdiction. Any handler of milk, as defined in section 256, who shall make any false or fraudulent report or return required by sections 255 to 265, inclusive, or who shall evade or violate any of the provisions of said sections, shall be punished by a fine of not more than \$500. Whenever any handler shall fail to pay any tax due under the provisions of said sections, within the time limited herein, the attorney general shall enforce payment of such tax by civil action against such handler for the amount of such tax, either in the superior court or municipal court in and for the county in which such handler has his residence or established place of business.

Sec. 263. Appropriation of moneys received. Moneys received through the provisions of sections 255 to 265, inclusive, by the treasurer of state shall be appropriated and used for the following purposes:

I. For the collection of the tax provided for by section 257 and the enforcement of all the provisions of sections 255 to 265, inclusive.

II. The remaining sum shall be used for such purposes as are defined in section 255 or for carrying out the provisions of sections 255 to 265, inclusive. The committee may cooperate with similar committees in other states and is hereby authorized to pay to a New England committee such part of its receipts as it deems for the best interests of the dairy industry of Maine.

Sec. 264. Maine milk tax committee. There is hereby established the Maine milk tax committee which shall consist of the following 5 mem-

bers: the commissioner of agriculture and 4 producers as defined herein, to be appointed by the commissioner of agriculture on recommendation of the various producer associations, individuals or unorganized groups of producers in the state. Each appointed member shall serve for 2 years, or until his successor is duly appointed and qualified. In case of a vacancy caused by death, resignation or otherwise, the vacancy shall be filled by the commissioner for the unexpired period of the term. The appointed members shall receive the same compensation as the members of the Maine milk commission and be reimbursed for expenses incurred in the performance of their duties.

Sec. 265. Tax in addition to other taxes. All taxes imposed and collected under the provisions of sections 255 to 265, inclusive, shall be in addition to any other taxes legally imposed or collected under any other provision of the law of the state now or hereafter in force.'