

MAINE STATE LEGISLATURE

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N I N E T Y - S I X T H L E G I S L A T U R E

Legislative Document

No. 1400

S. P. 512

In Senate, March 31, 1953.

Reported by Senator Chase of Cumberland from Committee on Taxation and printed under joint rules No. 10.

CHESTER T. WINSLOW, Secretary.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

AN ACT Suspending Sardine Tax on Certain Cases of Sardines.

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

Sec. 1. R. S., c. 14, § 246, amended. Section 246 of chapter 14 of the revised statutes, as enacted by chapter 2 of the public laws of 1951, is hereby amended to read as follows :

'Sec. 246. Excise tax on sardines. The packing of sardines is hereby declared to constitute the introduction of sardines into the channels of trade.

An excise tax of 25c per case, as defined in subsections I, II and III of section 245, is hereby levied and imposed upon the privilege of packing sardines ; provided, however, that if on April 1st of any year there shall remain unexpended in the hands of the treasurer of state from excise taxes collected under the provisions of sections 244 to 254, inclusive, the sum of \$500,000, then such excise tax shall not be levied and imposed upon the privilege of packing sardines during the 12 months following such April 1st.

The tax provided by this section shall be suspended on all cases of sardines described in subsection III of section 245 packed between January 1, 1953 and January 1, 1955.'

Sec. 2. R. S., c. 14, § 248, amended. The 1st sentence of section 248 of

chapter 14 of the revised statutes, as enacted by chapter 2 of the public laws of 1951, is hereby amended to read as follows:

'Every packer shall keep as a part of his permanent records, a record of all sardines packed, which said records shall be open for inspection at all times as hereinafter provided, and every packer shall on or before the 10th day of each month render a report to the state tax assessor, stating the quantity of sardines packed by him during the preceding calendar month, on forms to be furnished by said state tax assessor, and at the same time shall pay to the state tax assessor the tax of 25c per case on all sardines so reported as packed, **except that the tax on items described in subsection III of section 245 shall be suspended on all such items packed between January 1, 1953 and January 1, 1955.**'

Sec. 3. Effective date; refunds. The provisions of this act shall be retroactive to January 1, 1953. The state tax assessor is hereby authorized and directed to make such refunds as may be necessary to give effect to the provisions of this act.