

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES  
AS PASSED BY THE  
Ninety-first and Ninety-second  
Legislatures  
OF THE  
STATE OF MAINE

From April 10, 1943 to April 21, 1945  
AND MISCELLANEOUS STATE PAPERS  
From April 10, 1943 to May 24, 1945

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Published by the Revisor of Statutes in accordance  
with Chapter 10 of the Revised Statutes of 1944.

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KENNEBEC JOURNAL  
AUGUSTA, MAINE  
1945

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Ninety-second Legislature

**1945**

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PUBLIC, 1945

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to take any offender before any court of competent jurisdiction, within his county. Such constables shall act as school attendance officers for their respective tribes. They shall receive such compensation as may be determined by the department.'

'Sec. 321-B. Term of office. Said constables shall be appointed for a term of 2 years from the date of his appointment or until his successor has been duly appointed and qualified. Any constable may be removed by the governor upon recommendation of the department.'

Sec. 2. Certain laws repealed. Section 3 of chapter 493 of the private and special laws of 1885 and chapter 49 of the private and special laws of 1899, as amended by chapter 108 of the private and special laws of 1915 are hereby repealed.

Sec. 3. R. S., c. 22, § 365, repealed. Section 365 of chapter 22 of the revised statutes is hereby repealed.

Effective July 21, 1945

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## Chapter 125

### AN ACT Imposing a Tax on Sweet Corn for the Suppression of the European Corn Borer.

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

R. S., c. 27, §§ 145-A - 145-J, additional. Chapter 27 of the revised statutes is hereby amended by adding thereto 10 new sections to be numbered 145-A to 145-J, inclusive, to read as follows:

'Sec. 145-A. Definitions. The term "contractor" shall mean: a commercial canner or freezer of sweet corn and shall include a canner or freezer who may grow either all or a portion of that which he cans or freezes.

The term "grower" shall mean: any person growing sweet corn for commercial canning or freezing under contract with any contractor or who grows and sells sweet corn for canning.'

'Sec. 145-B.. Tax on sweet corn. A tax is levied and imposed at the rate of 30c per ton on all sweet corn in the husk grown under contract in

this state in the year 1945 for commercial canning and freezing. After the year 1945 the tax levied and imposed shall be no greater than 30c per ton in the discretion of the tax committee, as hereinafter provided.'

'Sec. 145-C. Tax committee; appointment; powers. There shall be a tax committee, consisting of 3 members, appointed annually in the following manner, who shall serve for 1 year and until their successors shall be appointed. The commissioner of agriculture shall appoint 1 member from the department of agriculture and 1 member who shall be a grower; the Maine Cannery Association shall appoint the 3rd member. The tax committee is authorized to determine the amount of the tax to be levied and imposed each year after 1945.'

'Sec. 145-D. Contractor, duty of. The contractor shall, within 30 days after making a contract with a grower, file with the commissioner of agriculture a statement giving the name of the contractor and the grower.'

'Sec. 145-E. Tax committee, duty of. The tax committee shall, not later than the 1st day of September in each year, give notice to the contractors and growers of the rate of tax to be levied during that year and shall publish same once in the state paper, which shall be sufficient notice.'

'Sec. 145-F. Tax; on whom imposed, and collection. The tax levied and imposed by the provisions of section 145-B shall be paid,  $\frac{1}{2}$  by the contractor and  $\frac{1}{2}$  by the grower, unless the contractor is also the grower, in which event he shall pay to the state tax assessor the whole tax on or before November 1st of the tax year. The proceeds of such tax received by the state tax assessor shall be paid forthwith to the treasurer of state. The contractor shall deduct from the moneys due the grower the tax due from the grower and shall transmit the same, together with the tax payable by the contractor, to the state tax assessor within 30 days from the date payment is made to the grower. Payment to the state tax assessor shall be accompanied by a statement in writing showing the total tonnage on which a tax is paid and such other information as the commissioner of agriculture may prescribe, which statement shall be signed by the president or treasurer or authorized agent, if a corporation; and if a partnership, by one of the members thereof; and by the individual, if neither a partnership nor a corporation. Whoever intentionally makes a false statement with the remittance of the tax as aforesaid shall be punished as hereinafter provided.'

'Sec. 145-G. Use of funds. The moneys received through the provisions of sections 145-A to 145-F, inclusive, by the treasurer of state shall

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be appropriated to suppress the European corn borer. Any unexpended balances shall not lapse but shall remain a continuing carrying account.'

'Sec. 145-H. Failure to pay over tax; penalty. The money withheld by the contractor from the grower as provided in section 145-F shall be held in trust, and the failure to pay it over to the state tax assessor within 10 days after a demand by the state tax assessor shall be punishable by a fine of not more than \$500, or by imprisonment for not more than 30 days in the county jail, or by both such fine and imprisonment. A contractor or grower violating any of the foregoing provisions shall be punished by imprisonment in the county jail for a period not in excess of 30 days, or by a fine of not more than \$500, or by both such fine and imprisonment.'

'Sec. 145-I. Action of assumpsit. The failure of the contractor to pay said tax within the times herein prescribed shall be recoverable by the state tax assessor in an action of assumpsit in the name of the state.'

'Sec. 145-J. Power of commissioner of agriculture. The commissioner of agriculture is hereby vested with the power and authority to enact such rules and regulations which in his judgment will best serve to carry out the provisions of sections 145-A to 145-J, inclusive.'

Effective July 21, 1945

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## Chapter 126

### AN ACT Relating to Using Bond Issue Funds to Match Federal Funds for Highway and Bridge Projects.

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

R. S., c. 20, § 22, amended. Section 22 of chapter 20 of the revised statutes is hereby amended to read as follows:

'Sec. 22. No part of bond issue funds to be used in compact portions of towns; exception. No funds for construction derived from any bond issue shall be expended on any highway within compact portions of any town, except in towns of less than 5,000 inhabitants, such compact portions to be determined by the commission; except that this section shall not apply when funds derived from any bond issue are used to match federal funds for highway and bridge projects constructed within such compact sections.'

Effective July 21, 1945