

MAINE STATE LEGISLATURE

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CHAPTER 705

FERTILIZER TAX

Sec.

- 4441. Statement and rate of tax.
- 4442. Disposition of fees.
- 4443. Penalties.
- 4444. Tonnage filed with Commissioner of Agriculture.

§ 4441. Statement and rate of tax

Any person, firm or corporation who shall manufacture, sell, distribute, transport, offer or expose for sale, distribution or transportation in this State any mixed fertilizer shall on or before September 1st in each year file with the State Tax Assessor a statement, in such form as the State Tax Assessor may prescribe, listing exactly the number of net tons of mixed fertilizer sold by him in the State during the 12 months preceding July 1st of the current year. With the filing of said statement, each such person, firm or corporation shall pay to the State Tax Assessor a fee of 4¢ a ton of 2,000 pounds for mixed fertilizer so sold. Whenever a statement has been filed and the fee required by this section has been paid, no other person shall be required to pay the fee. The State Tax Assessor or his agents shall be authorized to examine the books of the person, firm or corporation filing the statement for the purpose of verifying the same. This section shall not apply to sales of mixed fertilizer to the Federal Government.

R.S.1954, c. 16, § 234; 1955, c. 78; 1959, c. 241, § 9; 1961, c. 395, § 4.

§ 4442. Disposition of fees

The fees so collected by the State Tax Assessor shall be deposited with the Treasurer of State and appropriated for carrying out Title 7, chapter 103, subchapter 5, including the cost of inspection, sampling and analysis of commercial fertilizer. Such funds shall not lapse but shall remain a continuing carrying account.

R.S.1954, c. 16, § 235; 1959, c. 241, § 10.

§ 4443. Penalties

Whoever sells, offers or exposes for sale a mixed fertilizer without having filed the statement and paid the fee required by section 4441 shall be punished by a fine of not more than \$100 for the first offense nor more than \$200 for each subsequent offense.

R.S.1954, c. 16, § 236.

§ 4444. Tonnage filed with Commissioner of Agriculture

Each such person, firm or corporation shall on or before September 1st in each year file with the Commissioner of Agriculture, on forms prescribed by him, the number of tons of each grade sold during the 12 months preceding July 1st of the current year.

R.S.1954, c. 16, § 237.