

MAINE STATE LEGISLATURE

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CHAPTER 709

POTATO TAX

Sec.

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§ 4561. Purpose

The production of potatoes is one of the most important agricultural industries of this State and this chapter was enacted into law to conserve and promote the prosperity and welfare of this State and of the potato industry of this State by fostering and promoting better methods of production, processing, merchandising and advertising the said potato industry of this State.

R.S.1954, c. 16, § 222; 1957, c. 219, § 1.

§ 4562. Definitions

The terms used in this chapter shall be construed as follows:

1. **Barrel.** "Barrel" shall mean 165 pounds of potatoes.
2. **Potatoes.** "Potatoes" shall mean and include all potatoes of the grades as recommended by the Fruit and Vegetable Division, Agricultural Marketing Service, United States Department of Agriculture and such other grades as may from time to time be promulgated by the Department of Agriculture of the State of Maine and all potatoes sold for processing into food for human consumption in any form other than starch. The records of the Department of Agriculture of the State of Maine of the grades recommended by said Fruit and Vegetable Division, Agricultural Marketing Service, United States Department of Agriculture shall be prima facie evidence of such grades.

1957, c. 219, § 2; 1963, c. 213, § 1.

3. Shipment. "Shipment" shall be deemed to take place when the potatoes are located within the State in the car, boat, truck or other conveyance in which the potatoes are to be transported.

4. Shipper. "Shipper" shall mean any person, partnership, association, firm or corporation engaged in the shipping of potatoes or transporting his own potatoes, whether as owner, agent or otherwise, to other than a licensed shipper, or engaged in the processing of potatoes into food for human consumption in any form other than starch. (1955, c. 379, § 1; 1963, c. 213, § 2.)

R.S.1954, c. 16, § 223; 1955, c. 379, § 1; 1957, c. 219, § 2; 1963, c. 213.

§ 4563. Potato Commission

The Maine Potato Commission, heretofore established as the Maine Potato Tax Committee, shall continue to consist of 5 members to be appointed by the Commissioner of Agriculture from representatives of the potato industry in this State. Four of these members shall be residents of Aroostook County and one a resident of central Maine, so called. Each member shall be appointed for a term of 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 said commission may work with the Department of Economic Development and the Department of Agriculture in carrying out this chapter. The members of the commission shall serve without pay except the chairman, who shall receive a per diem of \$15 when in the performance of his duties and all commissioners shall be reimbursed for expenses incurred in the performance of their duties.

R.S.1954, c. 16, § 232; 1955, c. 471, § 3; 1957, c. 123, § 8; c. 219, § 4; 1961, c. 154, § 2.

§ 4564. Tax as additional

All taxes imposed and collected under this chapter shall be in addition to any other taxes legally imposed or collected under any other law of the State now or hereafter in force.

R.S.1954, c. 16, § 233.

§ 4565. Rate of tax

A tax is levied and imposed at the rate of 2¢ per barrel on all potatoes raised in this State, except that no tax shall be impos-

ed upon any potatoes which are retained by the grower to be used by him for seed purposes or for home consumption.

R.S.1954, c. 16, § 224; 1955, c. 379, § 2.

§ 4566. Due date

The tax imposed by section 4565 shall be due upon any particular lot or quantity of potatoes under section 4569.

R.S.1954, c. 16, § 225.

§ 4567. Application; certificate

Every shipper of potatoes, as defined in section 4562, 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 shipper is transacting business within the State, the place or places of business and location of loading and shipping places and agents of the shipper; the names and addresses of the several persons constituting a firm or partnership and, if a corporation, the corporate name and the names and addresses of its principal officers and agents within the State. The State Tax Assessor will then issue a certificate to the shipper and no shipper shall sell or ship any potatoes, as defined in section 4562, until such certificate is furnished as required by this section.

R.S.1954, c. 16, § 226.

§ 4568. Tax deducted from selling price

Each shipper purchasing potatoes and paying, or becoming liable to pay, the tax imposed by section 4565 shall charge and collect from the seller a tax at the rate of 1¢ per barrel, to be deducted from the purchase price of all potatoes subject to the tax so purchased by such shipper.

R.S.1954, c. 16, § 227.

§ 4569. Records and reports

Every shipper shall keep as a part of his permanent records a record of all purchases, sales and shipments of potatoes, which said records shall be open for inspection at all times, and every shipper shall, on or before the 15th day of each month, render a report to the State Tax Assessor stating the quantity of potatoes 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 prescribe. On or before the first day of the calendar month succeeding the filing of said report, each shipper shall pay to the State Tax Assessor a tax at the rate of 2¢ per barrel upon all potatoes 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.

R.S.1954, c. 16, § 228; 1955, c. 379, § 3.

§ 4570. Inspections

The State Tax Assessor or his duly authorized agent shall have authority to enter any place of business of any shipper, or any car, boat, truck or other conveyance in which potatoes are to be transported and to inspect any books or records of any shipper for the purpose of determining what potatoes are taxable under this chapter, or for the purpose of determining the truth or falsity of any statement or return made by any shipper and he shall have authority to delegate such power to the Commissioner of Agriculture, his deputies, agents, servants or employees.

R.S.1954, c. 16, § 229.

§ 4571. Appropriation of moneys received

Moneys received through this chapter by the Treasurer of State shall be appropriated and used for the following purposes:

1. Collection and enforcement. For the collection of the tax provided for by section 4565 and the enforcement of this chapter;

2. Better methods. A sum which shall equal at least \$50,000 of the money collected shall be used and applied for the purpose of investigating and determining better methods of production, shipment and merchandising of potatoes, and for the manufacture and merchandising of potato by-products by the Maine Agricultural Experiment Station under the supervision of the Maine Potato Commission;

1955, c. 379, § 4; c. 471, § 2; 1957, c. 219, § 3.

3. Advertising. A sum which shall equal at least 25% of the money collected shall be used for the general purpose of merchandising and advertising Maine potatoes for food and for seed purposes under the direction of the Maine Potato Commission. The commission may use the advice and facilities of the

Department of Economic Development and the Department of Agriculture in carrying out this subsection;

1955, c. 471, § 2; 1957, c. 123, § 7; 1961, c. 154, § 1.

4. Balance of funds. The funds remaining over and above the expenses of carrying out this chapter, including the expenditures authorized under subsections 2 and 3, may be expended by the Potato Commission to carry out the purposes outlined in said subsections as it may determine. The Potato Commission may expend annually a sum of money not in excess of \$10,000 for the purpose of enforcing laws relating to the branding of potatoes. (1955, c. 471, § 2.)

R.S.1954, c. 16, § 231; 1955, c. 379, § 4; c. 471, § 2; 1957, c. 123, § 7; c. 219, § 3; 1961, c. 154, § 1.

§ 4572. False returns; violation; civil action for collection

Any shipper of potatoes, as defined in section 4562, who shall make any false or fraudulent report or return required by this chapter, or who shall evade or violate any of the provisions of this chapter, shall be punished by a fine of not more than \$500. Whenever any shipper shall fail to pay any tax due under this chapter, within the time limited, the Attorney General shall enforce payment of such tax by civil action against such shipper for the amount of such tax, either in the Superior Court in and for the county or the District Court in the division in which such shipper has his residence or established place of business.

R.S.1954, c. 16, § 230; 1963, c. 402, § 11.