

# MAINE STATE LEGISLATURE

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## CHAPTER 711

### QUAHOG TAX

Sec.

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#### § 4631. Purpose

The quahogs in Maine constitute a renewable natural resource of great value to the Casco Bay coastal region and the State, and this chapter is enacted into law in order that funds may be available to the Research Division of the Sea and Shore Fisheries Department to cooperate with the coastal communities in paying for the purchase, maintenance and operation of boats and equipment to transplant seed quahogs from heavy concentrations to commercially depleted shellfish areas, and carry on other management and scientific work deemed necessary for the financial benefit of the industry.

1957, c. 355; c. 429, §§ 21, 22.

#### § 4632. Definitions

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

**1. Landed value.** "Landed value" shall mean the price payable to the primary producer by the shellfish dealer for quahogs dug or taken from the coastal waters.

**2. Primary producer.** "Primary producer" shall mean any person who digs or takes quahogs from the flats or waters of the coast of Maine for commercial purposes.

**3. Quahogs.** "Quahogs" shall mean a marine mollusk (*Venus mercenaria*) commonly called hard shelled clams.

**4. Shellfish dealer.** "Shellfish dealer" shall mean any person, partnership, association, firm, corporation or entity holding a Sea and Shore Fisheries Department wholesale seafood dealer's

and processor's license or a resident or nonresident interstate shellfish transportation license engaged in buying quahogs from the primary producers and dealing in quahogs in the wholesale trade.

1957, c. 355; c. 429, §§ 21, 22.

**§ 4633. Rate of tax**

There is levied and imposed a tax at the rate of 5% on the landed value of all quahogs purchased from the primary producers by shellfish dealers.

1957, c. 355; c. 429, §§ 21, 22.

**§ 4634. Determination of tax by Tax Assessor**

If any shellfish dealer shall neglect or refuse to make and file any report as required by section 4635, or shall file an incorrect or fraudulent report, the State Tax Assessor shall determine after an investigation the tax liability of such shellfish dealer for any particular month or months, and the State Tax Assessor shall assess the tax due the State, giving notice of such assessment to the shellfish dealer liable therefor, and make demand upon him for payment thereof.

In any action or proceeding for the collection of the quahog tax, the assessment by the State Tax Assessor of the tax due to the State shall constitute prima facie evidence of the claim of the State and the burden of proof shall be upon the shellfish dealer to show the assessment was incorrect.

1957, c. 355; c. 429, §§ 21, 22.

**§ 4635. Reports; due date for tax**

Every shellfish dealer buying quahogs shall keep as a part of his permanent records a record of all purchases, sales and shipments of quahogs and said records shall be open for inspection at all times and every shellfish dealer on or before the 10th of each month shall render a report to the State Tax Assessor stating the quantity of quahogs bought by him, during the preceding calendar month, on forms to be furnished by the State Tax Assessor, and at the same time shall pay to the State Tax Assessor the tax of 5% of the landed value of all quahogs purchased from primary producers for the preceding calendar month.

1957, c. 355; c. 429, §§ 21, 22.

**§ 4636. Inspections**

The State Tax Assessor or his duly authorized agent shall have authority to enter any place of business of a shellfish dealer, or any car, boat, truck or other conveyance in which quahogs are to be transported, and duly inspect any books or records of any shellfish dealer for the purpose of determining the truth or falsity of any statement or return made by any shellfish dealer, and he shall have authority to delegate such powers to the Commissioner of Sea and Shore Fisheries, his agents or employees.

1957, c. 355; c. 429, §§ 21, 22.

**§ 4637. Appropriation and use of moneys received**

Money received under 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 4633 and for the enforcement of this chapter;

**2. Balance of funds.** The balance in such amounts as shall from time to time be determined by the Commissioner of Sea and Shore Fisheries:

**A.** For the purpose of buying, maintaining and operating boats and equipment to transplant seed quahogs to flats and waters of the State.

**B.** To carry on scientific and management work deemed necessary for the benefit of the quahog industry.

Any unexpended balance from the above apportionment shall not lapse, but shall be carried forward to the same fund for the next fiscal year.

1957, c. 355; c. 429, §§ 21, 22.

**§ 4638. False returns; violations**

Any shellfish dealer who shall make any false or fraudulent report or return required by sections 4633 and 4635, or who shall evade or violate any of the provisions of said sections shall be punished by a fine of not more than \$500, and his wholesale seafood dealer's and processor's license and his resident or nonresident interstate shellfish transportation license shall be suspended by the Commissioner of Sea and Shore Fisheries until such fine and all payments due the State on the aforesaid quahog tax are

paid in full. Whenever any shellfish dealer shall fail to pay any tax due under said sections within the time limited, the Attorney General shall enforce payment of such tax by civil action against the shellfish dealer for the amount of such tax in either the Superior Court in Kennebec County or in the District Court in the division in which such shellfish dealer has his residence or established place of business.

1957, c. 355; c. 429, §§ 21, 22; 1963, c. 402, § 15.