

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

*Maine*  
REVISED STATUTES  
1964

*Prepared Under the Supervision  
of the  
Committee on Revision of Statutes*

Being the Tenth Revision of the  
Revised Statutes of the State  
of Maine, 1964

Volume 6  
Titles 33 to 39



Boston, Mass.  
Boston Law Book Co.

Orford, N. H.  
Equity Publishing Corporation

St. Paul, Minn.  
West Publishing Co.

Text of Revised Statutes  
Copyright © 1964  
by  
State of Maine

This is a historical version of the Maine Revised Statutes that may not reflect the current state of the law. For the most current version, go to:

<http://legislature.maine.gov/legis/statutes/>

CHAPTER 717  
SWEET CORN TAX

Sec.

- 4801. Definitions.
- 4802. Power of Commissioner of Agriculture.
- 4803. Committee; appointment; powers.
- 4804. Rate of tax.
- 4805. Contractor's statement.
- 4806. Notice of tax; publication.
- 4807. Tax; by whom payable; collection.
- 4808. Use of funds.
- 4809. Failure to pay over tax.
- 4810. Action to recover tax.

**§ 4801. Definitions**

As used in this chapter, the following terms shall have the following meanings:

**1. Contractor.** "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.

**2. Grower.** "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.

R.S.1954, c. 16, § 250.

**§ 4802. Power of Commissioner of Agriculture**

The Commissioner of Agriculture is vested with the power and authority to enact such rules and regulations as in his judgment will best serve to carry out this chapter.

R.S.1954, c. 16, § 259.

**§ 4803. Committee; appointment; powers**

A Tax Committee consisting of 3 members, as heretofore established, appointed annually in the following manner, shall serve for one year and until their successors shall be appointed. The Commissioner of Agriculture shall appoint one member from the Department of Agriculture and one member who shall be a

grower; the Maine Canners' 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.

R.S.1954, c. 16, § 252.

#### § 4804. Rate of tax

A tax is levied and imposed on all sweet corn in the husk grown under contract in this State for commercial canning and freezing at a rate no greater than 30¢ per ton in the discretion of the Tax Committee.

R.S.1954, c. 16, § 251.

#### § 4805. Contractor's statement

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.

R.S.1954, c. 16, § 253.

#### § 4806. Notice of tax; publication

The Tax Committee shall, not later than the first 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.

R.S.1954, c. 16, § 254.

#### § 4807. Tax; by whom payable; collection

The tax levied and imposed by section 4804 shall be paid,  $\frac{1}{2}$  by the contractor and  $\frac{1}{2}$  by the grower, unless the contractor is 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 shall be punished as provided in section 4809.

R.S.1954, c. 16, § 255.

**§ 4808. Use of funds**

The moneys received through this chapter by the Treasurer of State shall be appropriated to suppress the European corn borer. Any unexpended balances shall not lapse but shall remain a continuing carrying account.

R.S.1954, c. 16, § 256.

**§ 4809. Failure to pay over tax**

The money withheld by the contractor from the grower as provided in section 4807 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 punished by a fine of not more than \$500 or by imprisonment for not more than 30 days or by both. A contractor or grower violating any of the provisions of this chapter shall be punished by imprisonment for a period not in excess of 30 days or by a fine of not more than \$500, or by both.

R.S.1954, c. 16, § 257.

**§ 4810. Action to recover tax**

If said tax is not paid within the times prescribed, it shall be recoverable from the contractor by the State Tax Assessor in a civil action in the name of the State.

R.S.1954, c. 16, § 258; 1961, c. 317, § 21.