

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
DEPARTMENT OF THE ATTORNEY GENERAL  
AUGUSTA, MAINE 04333

March 13, 1979

Honorable Luman Mahaney  
House of Representatives  
State House  
Augusta, Maine 04333

Re: Maine Potato Tax.

Dear Luman:

This is in response to your oral request for an opinion as to whether or not potato tax funds may be used by the Maine Potato Commission to fund the annual Potato Blossom Festival. The funds may be so used.

Title 36 M.R.S.A. §4561 provides that the purpose for the creation of the Maine Potato Commission and the establishment of a State potato tax is as follows:

"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 the State by fostering and promoting better methods of production, processing, merchandising and advertising the said potato industry of this State."

The Maine Potato Commission is authorized to: "expend potato tax funds to advertise and promote the potato industry," see 36 M.R.S.A. § 4563-A, concerning promotion of grades and labels of potatoes, and 36 M.R.S.A. § 4571.3 as to advertising in general. In addition, Title 36 M.R.S.A. § 4571.4 contemplates a joint effort by the Potato Commission with other organizations or associations attempting to further the purposes of this chapter:

"Money received through this chapter by the State Treasurer shall be appropriated and used by said Commission for the following purposes:

\* \* \* \*

"4. Administration. For expenses in connection with administering this chapter, including. . . participation jointly with any organization of growers, shippers and processors in this State in financing such projects, programs and activities as are complimentary to the purposes of this chapter;. . . "

Giving these provisions of the statute their plain meaning, it appears that to the extent that the Maine Potato Commission finds that participation in the funding of the Potato Blossom Festival will accomplish the purposes of Title 36 M.R.S.A. § 4561 to § 4572, it may expend potato tax revenues for that purpose.

If you should need further information, please feel free to let me know.

Sincerely,



SARAH REDFIELD  
Assistant Attorney General

SR/ec

cc: Maine Potato Commission  
Joseph Williams, Commissioner