

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 1261

H. P. 848

House of Representatives, February 10, 1965

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

JEROME G. PLANTE, Clerk

Presented by Mr. Young of Gouldsboro.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT Relating to Repeal of Sardine Tax on Exports.

Be it enacted by the People of the State of Maine, as follows:

Sec. 1. R. S., T. 32, § 4157, amended. The 11th, 12th, 13th, 14th and 15th paragraphs of section 4157 of Title 32 of the Revised Statutes are repealed.

Sec. 2. R. S., T. 32, § 4157-A, additional. Title 32 of the Revised Statutes is amended by adding a new section 4157-A, to read as follows:

“§ 4157-A. Sardines for export; exempt from quantity and quality provisions of Maine Sardine Law.

Sardines which are packed specifically for export from the United States shall be exempt from section 4157 provided they satisfy the Maine Food Law.

The cover of each can of sardines packed specifically for export shall be labeled with the name of the packer and be plainly lithographed with the words “FOR EXPORT” in letters not less than $\frac{1}{4}$ inches high. Each shipping carton shall be marked plainly and conspicuously with the words “FOR EXPORT” in letters not less than $\frac{1}{2}$ inches high.

The commissioner shall detain or place an embargo upon such sardines by marking or tagging same. The commissioner shall not release the sardines from detention or embargo until the packer provides a bond with good and sufficient sureties in an amount not less than twice the value of the sardines, running to the commissioner and his successors in office, conditioned that such sardines shall be exported to a foreign country to be named therein and shall not be reimported into the United States by any person, or in such other amount and upon such other conditions as may be established by the commissioner.

Sardines not packed specifically for export which satisfy the requirements of the Maine Food Law, but not the requirements of the Maine Sardine Law, may be exported by complying with the shipping carton marking and bonding provisions of this section.'

Sec. 3. R. S., T. 36, § 4691, repealed and replaced. Section 4691 of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof:

'§ 4691. Short title

This chapter shall be known as the "Maine Sardine Law." '

Sec. 4. R. S., T. 36, § 4695, amended. Section 4695 of Title 36 of the Revised Statutes is amended by adding at the end a new paragraph to read as follows:

'Sardines which are packed specifically for export under Title 32, section 4157-A are exempt from this section.'

Sec. 5. R. S., T. 36, § 4699, sub-§ 2, repealed and replaced. Subsection 2 of section 4699 of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof:

'2. Balance of funds. The balance in such amounts as shall be from time to time determined by the Maine Sardine Council:

A. For conducting research and investigation of methods of propagating and conserving clupeoid fish, particularly the clupea harengus, with a view of improving both the quality and quantity of the same in Maine waters and for the implementation of all feasible methods of improving, propagating and conserving the same, under the joint direction of the Commissioner of Sea and Shore Fisheries and the Maine Sardine Council.

B. For gathering, studying, classifying and distributing information and data concerning quality, grades, standards, methods of packing and character of the manufactured sardine products, in order to determine and improve their quality and aid in merchandising and advertising them under the direction of the Maine Sardine Council with the advice and cooperation of the Commissioner of Economic Development. Such information and data and the services of the personnel who collect and classify it may be made available to the Commissioner of Agriculture for use in promulgating, establishing and modifying official grades for sardines and for use in assigning and determining grades of sardines and in enforcing applicable provisions of the law.

C. For the purpose of collective merchandising and advertising of Maine sardines for food, under the administration of the Maine Sardine Council with the advice and cooperation of the Commissioner of Economic Development.

D. For developing and expanding foreign markets for Maine sardines, and to obtain effective distribution and consumer exposure, acceptance and demand in such markets by the incentive refunds provided. Any packer who has paid the excise taxes provided for by section 4695, in addition to his rights under section 4699-A, may apply for and receive incentive refunds from the council, not exceeding 90% of any sardine excise taxes paid by him, to reimburse him for export market development expense. The term "export market develop-

ment expense" shall be restricted to the difference in price per case between the sales price of sardines sold by a packer for consumption in countries outside of the United States and a higher average market price of similar sardines sold on such date for consumption within the United States. If a packer as of June 30th of any year has not incurred such export market development expense in such year as to entitle him to the full 90% refund, he may at his option by written notice to the council prior to said June 30th require the balance of said 90% available to him to be carried forward and be available to him in a future year.'

Sec. 6. R. S., T. 36, § 4699-A, additional. Title 36 of the Revised Statutes is amended by adding a new section 4699-A to read as follows:

‘§ 4699-A. Refund on sardines exported

In the event sardines upon which an excise tax has been paid under section 4695 are exported from the United States, the packer who has paid the tax after the effective date hereof shall be entitled to a refund of all of such tax upon application to the Maine Sardine Council.’