

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 1282

H. P. 938

House of Representatives, February 12, 1965

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

JEROME G. PLANTE, Clerk

Presented by Mr. Kittredge of So. Thomaston.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT Relating to Tax on Lobsters Shipped Beyond the State.

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

R. S., T. 36, c. 706, additional. Title 36 of the Revised Statutes is amended by adding a new chapter 706, to read as follows:

CHAPTER 706
LOBSTER TAX

§ 4461. Purpose

Since the 1964 Maine lobster catch had a landed value of \$14,000,000 and was the 8th most valuable fishery in the United States, having the highest unit value of any major North American fishery, it warrants serious and thoughtful consideration in terms of research and management. Research will make it possible to establish proper regulation and management of the fishery, increase income, reduce loss, upgrade quality and improve methods of catching, handling, holding and distributing live lobsters throughout the market area. This chapter is enacted into law in order that funds may be available to the Department of Sea and Shore Fisheries to carry out the purposes of this chapter.

§ 4462. Definitions

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

1. Lobster dealer. "Lobster dealer" shall mean any person, partnership, association, firm, corporation or entity holding a sea and shore fisheries wholesale seafood dealer's and processor's license or a sea and shore fisheries inter-

state lobster transportation license engaged in buying and selling lobsters in the wholesale trade.

2. Lobsters. "Lobsters" shall mean a crustacean decapod, *homarus americanus*, commonly called the American lobster.

§ 4463. Tax on lobsters

There is levied and imposed a tax at the rate of 1/8c per pound on all lobsters shipped or transported beyond the limits of the State, except for lobsters originating outside of the State and merely in transit through the State.

§ 4464. Report of purchases; when tax due

Every lobster dealer shall keep as a part of his permanent records a record of all sales of lobsters and said records shall be open to inspection at all times as provided and every lobster dealer on or before the 15th of each month shall render a report to the State Tax Assessor, stating the number of pounds of lobsters purchased or sold by him for delivery out of the State 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 1/8c per pound on lobsters purchased or sold by him for delivery out of the State for the preceding calendar month. The State Tax Assessor shall pay over all receipts from such tax to the Treasurer of State daily.

§ 4465. Authority to inspect

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

§ 4466. Determination of tax by assessor.

If any lobster dealer shall neglect or refuse to make and file any report as required by section 4464, or shall file an incorrect or fraudulent report, the State Tax Assessor shall determine after an investigation the tax liability of such lobster 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 lobster dealer liable therefor, and make demand upon him for payment thereof.

In any action or proceeding for the collection of the lobster 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 lobster dealer to show the assessment was incorrect.

§ 4467. False return or violation of provisions

Any lobster dealer 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, and his wholesale

seafood dealer's and processor's license and his interstate lobster transportation license shall be suspended by the Commissioner of Sea and Shore Fisheries until such fine and all payments due the State on the lobster tax are paid in full. Whenever any lobster dealer 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 the lobster 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 lobster dealer has his residence or established place of business.

§ 4468. 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 4463 and for the enforcement of all the provisions of this chapter.

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

A. May be used for the purpose of matching funds apportioned to the State of Maine under Federal Law, P. L. 88-309, and

B. For the purpose of buying, operating and maintaining facilities and equipment to carry on biological, technological and economic research into the American lobster, the resource in Maine waters, the lobster fishery and the distribution of lobsters through the channels of trade. Any unexpended balance from the above apportionment shall not lapse, but shall be carried forward to the same fund for the next fiscal year.'