

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 1385

H. P. 1053

House of Representatives, March 12, 1969

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Bunker of Gouldsboro.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT Relating to Sardine Tax Revenues for Advertising.

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

R. S., T. 36, § 4699, sub-§ 2, ¶ D, additional. Subsection 2 of section 4699 of Title 36 of the Revised Statutes is amended by adding a new paragraph D, to read as follows:

D. For the purpose of encouraging brand advertising of Maine sardines, in order to more effectively promote the sale and use of this product and to eliminate confusion and misunderstanding of consumers in the sale and marketing of sardines, the Maine Sardine Council may allot a percentage of available funds for reimbursement to the taxpayer or his assigns for brand advertising of Maine sardines or sardine products on which the excise tax provided for in section 4695 has been paid. Such reimbursement shall be on the basis of 75¢ for each \$1 expended for said advertising as provided. The amount of money made available to be determined each year by the Maine Sardine Council, taking into consideration market conditions and the amount of money from the excise tax fund allocated to other Maine sardine industry projects.

If a taxpayer has packed sardines for a customer under a brand name owned by such customer, or has packed sardines for repackaging by a customer under a brand name owned by such customer, the taxpayer, if requested by any such customer, shall assign to the customer the right to the refund of that portion of the tax which has been allocated for brand advertising under this section and which has been paid on account of the sardines supplied to such customer.

Allocation of money to the taxpayer or his assigns will be based on the total number of cases of sardines produced by the taxpayer during the preceding year and upon which said excise tax has been paid.

Money allocated by the council for brand advertising shall remain in the fund for such allocation until July 1st of the following calendar year.

The only advertising cost which may qualify for rebate under this section shall be expenditures for consumer advertising of Maine sardines done in the following media which have a published or established rate schedule: Newspaper, magazine, radio, television and outdoor billboards; provided that advertising which is done in trade publications and all media directed to wholesalers, brokers, retailers, distributors, trade associations, etc., shall be excluded and shall not qualify for rebate.

To provide a close association with the Maine Sardine Council's consumer advertising program all such brand advertising shall identify the product as being a product of the State of Maine.

Where brand advertising of Maine sardines is a part of a larger printed advertisement in which other products are advertised, the sardine portion of the advertisement shall be distinct and separate from other products, and refund for such advertising shall be paid only on that portion of the advertising dealing directly with Maine sardines.

A taxpayer or customer, assignee of taxpayer, claiming refund shall file a claim with the Maine Sardine Council within the time specified under this section. Each claim shall be accompanied by samples of the advertising, such as printed materials, tear sheets from newspapers or magazines, copies of radio or television scripts or station affidavits and shall be supported by certified copies of paid invoices.

Where valid claims for refund are not filed within the time specified under this section, that portion of the taxes set aside shall be returned to the General Fund to be used for collective advertising, promotion, market research, quality control, etc., as set out in chapter 713, and shall not again be made available for use in brand advertising of Maine sardines.

The administration and enforcement of this section shall be vested in the Maine Sardine Council which shall have the power to adopt and from time to time alter, rescind, modify and amend all proper and necessary rules, regulations and orders for the exercise of its powers and the performance of its duties under this section; and to cause its only authorized agents or representatives to examine such records as may be necessary in order to allocate funds under this section and to secure other information reasonably related to the enforcement of this section.