

MAINE STATE LEGISLATURE

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(NEW TITLE)
NEW DRAFT OF: H. P. 946, L. D. 1207

ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 1479

H. P. 1158

House of Representatives April 30, 1969

Reported by Mr. Mosher from Committee on Agriculture. Printed under
Joint Rules No. 18.

BERTHA W. JOHNSON, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT to Tax Licensed Marine Worm Dealers.

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

MARINE WORM TAX

§ 4451. Definition

Dealer shall mean any person, firm or corporation engaged in purchasing
marine worms.

§ 4452. License

Every dealer who engages in the business of purchasing marine worms
for sale shall obtain a license from the State Tax Assessor. The State Tax
Assessor shall provide the application for such license which shall contain the
name under which the dealer is transacting business within this State and
show the place or places of business. No dealer shall purchase marine worms
until a license has been issued. Licenses may be suspended for cause after
due hearing by the State Tax Assessor.

§ 4453. Rate of tax

Each dealer purchasing marine worms shall pay a tax of 5¢ per 100 marine
worms sold.

§ 4454. Records and reports

Every dealer shall keep as part of his records a record of purchases and sales and such records shall be open for inspection at all reasonable times by the State Tax Assessor or his duly authorized agents. Every dealer shall render a report to the State Tax Assessor by the 15th of the month stating the quantity of marine worms purchased for the preceding calendar month and with said report each dealer shall forward payment of the tax due. All money collected shall be transmitted by the State Tax Assessor to the Treasurer of State.

§ 4455. False returns and violations

Any dealer who shall make a false or fraudulent report required by this chapter or who shall evade or violate any provisions of this chapter or who shall fail to file a report or pay tax as required may be punished by a fine of not more than \$100 for the first offense nor more than \$200 for each subsequent offense.

Whenever any dealer shall fail to pay any tax due under this chapter, the Attorney General shall enforce payment of such tax by civil action against the dealer.

§ 4456. Packaging and labeling

All containers of marine worms shall be packaged and sealed by the dealer before shipment and labeled with the name of the dealer and shall include a statement of the quantity of worms contained therein.

§ 4457. Appropriation of moneys received

Moneys received through 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 4453 and for the enforcement of this chapter;
2. Balance of funds. The remainder of the funds shall be used by the Department of Agriculture for inspection of packaged marine worms in accordance with Title 10, section 2406.

Such funds shall not lapse but shall remain a continuing account.

The Commissioner of Agriculture is authorized under the State Personnel Law to employ such weights and measures inspectors as the funds shall provide. Such inspectors shall have free access, ingress and egress, at all reasonable hours, to any establishment where marine worms are held and may open any container of marine worms as may be required to make a proper inspection.