

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 335

H. P. 253

House of Representatives, January 26, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Ault of Wayne.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Establishing the Maine Apple Fund and Maine Apple Commission.

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

R. S., T. 36, c. 699, additional. Title 36 of the Revised Statutes is amended by adding a new chapter 699 to read as follows:

CHAPTER 699

APPLE TAX

§ 4281. Purpose

The production of apples is one of the most important agricultural industries of this State, and this chapter is enacted into law to conserve and promote the prosperity and welfare of this State and of the apple industry therein by fostering and promoting the processing, merchandising and advertising of apples and apple products, and of improving production through research.

§ 4282. Definitions

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

1. **Box.** "Box" shall mean a standard eastern apple box containing 40 pounds, more or less.
2. **Commission.** "Commission" shall mean the Maine Apple Commission as created in section 4289.
3. **Drops.** "Drops" shall refer to fruit which has dropped naturally or has otherwise fallen to the ground.

4. Fund. "Fund" shall mean the Maine Apple Fund as created in section 4288.

5. Grower. "Grower" shall mean and include any person, partnership, association, firm or corporation who grows and sells apples, whether as owner, lessee, agent or otherwise, including the State of Maine and any agency thereof.

6. Harvested apples. "Harvested apples" shall mean all apples picked from the tree by hand or harvested mechanically, and shall not include "drops."

7. Season. "Season" or "seasonal year" shall mean the time between July 1st of any one year to June 30th of the following year.

8. State Tax Assessor. "State Tax Assessor" shall mean the State Tax Assessor, or his authorized agent.

§ 4283. Rate of tax

There is levied a tax of 5c per box of harvested apples in excess of 500 boxes, exclusive of drops, to be paid by the grower at the time and manner provided.

§ 4284. Registration

Every grower shall register with the State Tax Assessor on forms prescribed and furnished by the State Tax Assessor, which shall contain the name and address under which such grower is transacting business.

§ 4285. Records

Every grower shall keep a complete and accurate record of the number of boxes or weight of apples harvested by him each seasonal year. Such records shall be preserved by the grower for a period of 2 years and shall be offered and submitted on demand by the State Tax Assessor. Every grower shall submit to the State Tax Assessor not later than December 15th of each year a signed statement of all apples subject to taxation prescribed and furnished by the State Tax Assessor. Payment of 50% of the tax due shall be paid to the State Tax Assessor not later than January 15th of the year following harvest and the balance not later than July 15th of the same year.

§ 4286. Inspection

The State Tax Assessor shall have authority to enter any place of business of any grower and to inspect any books or records required by section 4285 for the purpose of determining what apples are taxable under this chapter or for the purpose of determining the truth or falsity of any statement or return made by any grower.

§ 4287. False returns, violations; civil action for collection

Any grower who shall fail to register pursuant to section 4284 or who shall make a false or fraudulent report or return, or who shall evade or violate any of the provisions of this chapter, shall be punished by a fine of

not more than \$500. Whenever any grower 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 such person for the amount of such tax in a court and for the county in which such person has either his residence or his established place of business.

§ 4288. The Maine Apple Fund

Moneys received under this chapter shall be credited by the Treasurer of State to a fund known as the "Maine Apple Fund," which is hereby created. All such moneys shall be appropriated and used for the following purposes:

1. Collection and enforcement. For the collection of the tax provided and the enforcement of all the provisions of this chapter;
2. Expenses. The payment of the expenses of the commission;
3. Balance of funds. The remaining funds may be expended by the commission to carry out the purposes of this chapter.

Any unexpended balances shall not lapse but shall remain a continuing carrying account. Interest earned on the Maine Apple Fund shall be credited to the fund.

§ 4289. Maine Apple Commission

There is created an executive board to be called the "Maine Apple Commission." The commission shall consist of 5 members, with one vote each, appointed by the Commissioner of Agriculture on recommendation of the Executive Committee of the Maine State Pomological Society. Each member must be an individual actively engaged in the actual production of apples in Maine, and a grower by definition. The term of office of each member of the commission shall be 5 years, except that the initial commission members shall be appointed to terms of office of one, 2, 3, 4 and 5 years, with one member being appointed each year thereafter to replace the retiring member. No member may serve more than 2 terms consecutively, but may serve more than 2 terms in total. Members of the commission shall serve without compensation, but shall be reimbursed for expenses incurred in the performance of their duties. Members of the commission shall be active, and in case a vacancy on the commission is created by resignation, death or any other reason, a replacement shall be appointed by the Commissioner of Agriculture on recommendation by the Executive Committee of the Maine State Pomological Society to finish out the unexpired term of office. The commission shall, for the purpose of conducting business, have a quorum when at least 3 members are present.

§ 4290. Duties

The commission shall hold one general growers' meeting annually for the purpose of presenting a report, including major activities and accounting of the fund.

The commission shall administer the Maine Apple Fund to effectuate the purposes set forth in this chapter. The commission may make contracts,

expend money of the Maine Apple Fund and do whatever else may be necessary to carry out its duties.

The commission shall have authority to elect officers and to appoint a secretary and such other employees as may be necessary, at salaries to be fixed by the commission. All employees handling money shall be required to furnish surety bonds.

The commission shall have authority to cooperate with other state, regional and national agricultural and horticultural organizations and agencies in research, education, regulation, marketing, promotion, expansion and development of the apple industry, and to expend moneys of the Maine Apple Fund for such purposes.

STATEMENT OF FACT

The purpose of this bill is to promote the Maine apple business and is reflected in the first section — Title 36, section 4281.