

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 191

S. P. 74

In Senate, January 17, 1973

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

HARRY N. STARBRANCH, Secretary

Presented by Senator Wyman of Washington.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

AN ACT Relating to Collection of the Blueberry Tax.

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

R. S., T. 36, § 4310, amended. The second sentence of section 4310 of Title 36 of the Revised Statutes is amended to read as follows:

Whenever and processor or shipper 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 processor or shipper for the amount of such tax, either in the Superior Court in and for the County of Kennebec or ~~the Superior Court in and for the county~~ in the District Court in the division in which such processor or shipper has his residence or established place of business.

STATEMENT OF FACT

The purpose of the amendment is to permit suit for recovery of delinquent blueberry taxes in a District Court, as is the case with the other so-called "special industry" taxes.