

MAINE STATE LEGISLATURE

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FIRST SPECIAL SESSION

ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 2160

H. P. 1971

House of Representatives, February 2, 1976

Referred to Committee on Taxation. Approved for Introduction by a Majority of the Committee on Reference of Bills Pursuant to Joint Order S. P. 635 as amended. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Mills of Eastport.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SIX

AN ACT to Revise Definition of "Case" under Sardine Tax Law.

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

36 MRSA § 4692, sub-§ 1, ¶ F is enacted to read:

F. 48 round cans or any other type of container of sardines with net weight of contents exceeding 7 ounces or 100 round cans of sardines or any other type of container, with net weight of 7 ounces and under, also any other items packed and labeled as sardines regardless of shape or make of container with the same number of cans and net weight provisions for round cans applicable.

STATEMENT OF FACT

When the Maine Sardine Law was originally written, the packing of sardines in round cans or cans of other shapes was not practiced in the industry. However, to make the law all inclusive, as per the intent of the sponsors and the Legislature and to prevent any product canned and labeled as sardines from being immune to the 25¢ a case tax, this amendment is considered to be essential and equitable.