## MAINE STATE LEGISLATURE

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1 2 3	(After Deadline) SECOND REGULAR SESSION
4 5	ONE HUNDRED AND TENTH LEGISLATURE
6 7	Legislative Document No. 2057
8	H. P. 2157 House of Representatives, March 10, 1982 Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 27. Reference to the Committee on Marine Resources suggested and
9	1,400 ordered printed.  EDWIN H. PERT, Clerk  Presented by Representative Fowlie of Rockland.  Cosponsors: Representative Cahill of Woolwich, Representative  Hanson of Kennebunkport and Senator Shute of Waldo.
11 12	STATE OF MAINE
13 14 15	IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-TWO
16 17 18	AN ACT to Increase the Sardine Tax.
19	Be it enacted by the People of the State of Maine as follows:
20 21	Sec. 1. 36 MRSA §4695, 2nd ¶, as amended by PL 1981, c. 71, §2, is further amended to read:
22 23 24	An excise tax of $40$ ¢ $30$ ¢ per case, as defined in section 4692, subsections 1 to 3, is levied and imposed upon the privilege of packing sardines.
25 26 27	Sec. 2. 36 MRSA §4697, first $\P$ , first sentence, as last amended by PL 1981, c. 71, §3, is further amended to read:

Every packer shall, on or before the 10th day of each month, report to the State Tax Assessor the quantity of sardines packed by him during the preceding calendar month, on forms furnished by the State Tax Assessor, and pay to the

- 1 State Tax Assessor the tax of 40¢ per case on all sardines reported as packed.
- 3 Sec. 3. Effective date. This Act shall take effect on 4 August 1, 1982.

Sec. 4. Referendum exception. This sardine tax increase shall not be subject to the special industry tax referendum provisions found in the Revised Statutes, Title 36, sections 31 to 35.

## STATEMENT OF FACT

The 15¢ per case increase in the sardine tax which was passed by the First Regular Session of the 110th Legislature received a 4 to 4 vote in the referendum under the special industry tax referendum law, and thus did not become effective. The proposed 5¢ per case increase in the tax has the unanimous approval of the 8 sardine companies in the State, thus does not need to be further put to a vote.

The Department of Attorney General in a letter dated January 28, 1982, has indicated confusion exists between the tax increase passed at the last session and by the industry referendum law and that the most effective resolution of the question would be for the Legislature to clarify its intended relationship between the 2 statutes. This bill would clarify this relationship, as well as enact a tax increase which is fully acceptable to the Industry.

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