

# MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE  
4

5 Legislative Document

No. 185

6  
7 H.P. 161 House of Representatives, January 13, 1983

8 Reference to the Committee on Marine Resources. Sent up for  
9 concurrence and ordered printed.

10 EDWIN H. PERT, Clerk

11 Presented by Representative Vose of Eastport.

12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-THREE  
16

17 AN ACT Concerning the Sardine Tax.  
18

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

21 Sec. 1. 36 MRSA §4697, as amended by PL 1981, c.  
22 614, §2, is further amended to read:

23 §4697. Reports of production and payment of tax

24 Every packer shall, on or before the 10th day of  
25 each month, report to the State Tax Assessor the  
26 quantity of sardines packed by him during the pre-  
27 ceding calendar month, on forms furnished by the  
28 State Tax Assessor, and pay to the State Tax Assessor  
29 the tax of 30¢ per case on all sardines reported as  
30 packed. If the State Tax Assessor determines that  
31 overpayment of tax has been made he shall make a  
32 refund. In making additional assessment or refund  
33 determinations, the State Tax Assessor shall rely on

1 the records of the Department of Agriculture, Food  
2 and Rural Resources concerning the quantity of  
3 sardines packed for sale and suitable for human con-  
4 sumption in each sardine plant. Any packer may pay  
5 to the State Tax Assessor in advance a sum of money  
6 based on an estimate of his tax for a given number of  
7 months, and this sum shall be a credit against future  
8 monthly reports of that packer.

9 Sec. 2. 36 MRSA §4699-A, as amended by PL 1979,  
10 c. 541, Pt. A, §229, is repealed and the following  
11 enacted in its place:

12 §4699-A. Refund on sardines exported or unfit for  
13 human consumption

14 1. Tax paid after September 3, 1965; refund. In  
15 the event sardines, upon which an excise tax has been  
16 paid under section 4695, are exported from the United  
17 States, the packer who has paid the tax after Septem-  
18 ber 3, 1965, shall be entitled to a refund of all the  
19 tax upon application to the Maine Sardine Council.

20 2. Tax paid after January 1, 1981; refund. In the  
21 event sardines, upon which an excise tax has been  
22 paid under section 4695, are determined to be unfit  
23 for human consumption, the packer who has paid the  
24 tax after January 1, 1981, shall be entitled to a  
25 refund of all the tax paid upon written application  
26 to the Maine Sardine Council.

27 STATEMENT OF FACT

28 The purpose of this bill is to spell out the  
29 method of determining the quantity of sardines on  
30 which the sardine tax is assessed. The bill also  
31 provides for a refund on the sardine tax paid on  
32 canned sardines which are later determined to be  
33 unfit for human consumption.

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