MAINE STATE LEGISLATURE

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(EMERGENCY) (New Draft of H.P. 158, L.D. 183)
FIRST REGULAR SESSION
ONE HUNDRED AND ELEVENTH LEGISLATURE
Legislative Document No. 111
H.P. 869 House of Representatives, March 9, 198
Reported by Representative Ainsworth from the Committe on Marine Resources and printed under Joint Rule No. 2.
EDWIN H. PERT, Cler
STATE OF MAINE
IN THE YEAR OF OUR LORD
IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-THREE
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IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-THREE AN ACT to Increase the Sardine Inspection Tax. Emergency preamble. Whereas, Acts of the Legis- lature do not become effective until 90 days after

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

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Sec. 1. 32 MRSA §4156, first ¶, as amended by PL 1979, c. 731, §16, is further amended to read:

Each packer shall pay monthly, not later than the 10th day of each month, 8¢ per case on the amount of sardines packed during the previous month, toward the cost of maintaining the inspection provided for in section 4155 and as a part of the fee for obtaining retaining his license. The inspection fee provided for may be increased by the Commissioner of Agriculture, Food and Rural Resources, in a manner consistent with the rule-making provisions of Maine Administrative Procedure Act, after consultation with the Maine Sardine Council to an amount exceed 12¢ 20¢ per case, in the event the fee of 8¢ per case is not adequate to cover the cost of the inspection, but the increased fee shall be reasonable and shall cover as nearly as may be possible the cost the inspection. All license fees and all money received under this chapter by the commissioner shall be paid by him to the Treasurer of State and the same are hereby appropriated for carrying out this chapter, and for no other purpose.

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

§4697. Reports of production and payment of tax

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 State Tax Assessor the tax of 30¢ per case on all sardines reported as packed. If the State Tax Assessor determines that overpayment of tax has been made, he shall make a refund. In making additional assessment or refund determinations, the State Tax Assessor shall rely on the records of the Department of Agriculture, Food and Rural Resources concerning the quantity of sardines packed in each sardine plant, for sale and sale and suitable for human consumption. Any packer may pay to the State Tax Assessor in advance a sum of money

2 1	based on an estimate of his tax for a given number of months, and this sum shall be a credit against future monthly reports of that packer.
	Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect on June 1, 1983.
7	STATEMENT OF FACT
10 11	This new draft adds an emergency preamble to the bill so that it may take effect on June 1, 1983. The new draft also clarifies the method of determining the quantities of sardines subject to the inspection tax.
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