

MAINE STATE LEGISLATURE

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(After Deadline)
FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 1328

H.P. 981 House of Representatives, April 22, 1987
Approved for introduction by a majority of the
Legislative Council pursuant to Joint Rule 27.
Reference to the Committee on Marine Resources suggested
and ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative VOSE of Eastport.
Cosponsored by Representatives MOHOLLAND of Princeton and
LOOK of Jonesboro.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-SEVEN

AN ACT to Establish a Tax to Provide for the
Comprehensive Monitoring of Paralytic
Shellfish Poison.

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

Sec. 1. 12 MRSA §6742-A, as enacted by PL 1985,
c. 784, §2, is repealed.

Sec. 2. 36 MRSA c. 714 is enacted to read:

CHAPTER 714

COMPREHENSIVE MONITORING OF PARALYTIC
SHELLFISH POISON

1 §4711. Definitions

2 As used in this chapter, unless the context oth-
3 erwise indicates, the following terms have the fol-
4 lowing meanings.

5 1. Applicable shellfish species. "Applicable
6 shellfish species" means the following species of ma-
7 rine mollusks landed in Maine: Soft-shell clams, mya
8 arenaria; blue mussels, mytilus edulis; ocean
9 quahogs, artica islandica; surf (hen) clams, spisula
10 solidissima; and European oysters, ostrea edulis.

11 2. Bushel. "Bushel" means a unit of dry capaci-
12 ty equivalent to 2150.4 cubic inches. For the pur-
13 poses of this chapter, the conversion figure for
14 pounds of whole shell stock per bushel shall be as
15 follows: Soft-shell clams, 50 pounds; blue mussels,
16 60 pounds; ocean quahogs, 80 pounds; surf clams, 80
17 pounds; and European oysters, 50 pounds.

18 3. Dealer. "Dealer" means a person who holds a
19 wholesale seafood license as set forth in Title 12,
20 section 6851; a shellfish transportation license as
21 set forth in Title 12, section 6855; or a shellfish
22 certificate as set forth in Title 12, section 6856,
23 and who buys applicable shellfish species from the
24 harvester and distributes those species in wholesale
25 channels of trade.

26 4. Shellfish purchasing reports. "Shellfish
27 purchasing reports" means those monthly reports re-
28 quired by rules adopted by the Department of Marine
29 Resources.

30 §4712. Rate of tax

31 An excise tax of 50¢ per bushel of applicable
32 shellfish species is levied upon the dealer and im-
33 posed at the point of first sale of those species.

34 §4713. Dealer application for certificate

35 Every dealer shall file an application with the
36 State Tax Assessor on forms prescribed and furnished
37 by the State Tax Assessor which shall contain the
38 name under which that dealer is transacting business

1 within the State, the place or places of business,
2 the dealer's social security or tax identification
3 number, the names and addresses of the several per-
4 sons constituting a firm or partnership and, if a
5 corporation, the corporate name and the names and ad-
6 resses of its principal officers and agents within
7 the State and the Federal Employer Identification
8 Number. Upon receipt of this information, the State
9 Tax Assessor shall issue a certificate to the dealer.
10 No dealer may conduct business until such certificate
11 as required by this section is furnished. The cer-
12 tificate is not a license within the meaning of that
13 term in the Maine Administrative Procedure Act, Title
14 5, chapter 375.

15 §4714. Certificate required for license

16 The Department of Marine Resources shall not is-
17 sue or renew a wholesale seafood license as set forth
18 in Title 12, section 6851; a shellfish transportation
19 license as set forth in Title 12, section 6855; or a
20 shellfish certificate as set forth in Title 12, sec-
21 tion 6865, for the purpose of dealing in applicable
22 species without proof of certification by the State
23 Tax Assessor, as required by this chapter. The De-
24 partment of Marine Resources shall make available to
25 the State Tax Assessor any licensing information and
26 shellfish purchasing reports necessary to implement
27 this section.

28 §4715. Dealer reports of purchases and payment of
29 taxes

30 Every dealer shall keep, as a part of his perma-
31 nent records, a record of all applicable shellfish
32 species purchased at point of first sale. These
33 records shall be open for inspection at all times.
34 Every dealer shall, on or before the 10th day of each
35 month, render a report to the State Tax Assessor,
36 stating the number of bushels purchased by him during
37 the preceding calendar month, on forms to be fur-
38 nished by the State Tax Assessor, and, at the same
39 time, shall pay to the State Tax Assessor the tax of
40 50¢ per bushel on all shellfish reported as pur-
41 chased. The Commissioner of Marine Resources shall
42 consult with the State Tax Assessor regarding the use
43 of shellfish purchasing reports to facilitate coordi-

1 nation of shellfish production and tax reporting re-
 2 quirements. If it appears to the State Tax Assessor
 3 from inspection of records or otherwise that an addi-
 4 tional tax is due or overpayment of tax has been
 5 made, additional assessments or refunds shall be made
 6 by the State Tax Assessor to the dealer.

7 \$4716. Review

8 The joint standing committee of the Legislature
 9 having jurisdiction over appropriations and financial
 10 affairs shall review the program established in this
 11 chapter and shall make its report, including any nec-
 12 essary legislation, to the First Regular Session of
 13 the 114th Legislature.

14 **Sec. 3. Appropriation.** The following funds are
 15 appropriated from the General Fund to carry out the
 16 purposes of this Act.

	<u>1987-88</u>	<u>1988-89</u>
<u>MARINE RESOURCES, DEPARTMENT</u>		
<u>OF</u>		
Bureau of Marine Sciences		
Positions	(8)	(8)
Personal Services	\$214,623	\$214,623
All Other	247,152	197,152
Capital Expenditures	40,000	5,000
TOTAL	<u>\$501,775</u>	<u>\$416,775</u>

27 These funds are for
 28 full-time employees,
 29 support and contract
 30 services and equipment
 31 to implement the com-
 32 prehensive Paralytic
 33 Shellfish Poison Moni-
 34 toring Program.

35 FINANCE, DEPARTMENT OF
 36 Bureau of Taxation

1 All Other \$ 8,200 \$3,400
2 Capital Expenditures 2,400
3
4 TOTAL \$10,600 \$3,400

5 These funds are for da-
6 ta processing of
7 periodic shellfish re-
8 ports.

9 STATEMENT OF FACT

10 This bill establishes a shellfish excise tax to
11 provide the State with the resources necessary to im-
12 plement a comprehensive Paralytic Shellfish Poison
13 Monitoring Program, conducted under the authority of
14 the Maine Revised Statutes, Title 12, section 6076.
15 Currently, shellfish harvesting is closed throughout
16 major portions of the coast each summer because the
17 Department of Marine Resources does not have the re-
18 sources to consistently monitor the coast. This tax
19 will support the equipment and personnel needed to
20 allow the State to confidently open noninfected areas
21 in a timely manner. This tax is expected to generate
22 approximately \$350,000 annually.

23 This bill also repeals the tax on mahogany
24 quahogs.

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