

# MAINE STATE LEGISLATURE

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(Governor's Bill)  
(EMERGENCY)  
FIRST SPECIAL SESSION

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ONE HUNDRED AND THIRTEENTH LEGISLATURE

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Legislative Document

NO. 1898

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H.P. 1399                      House of Representatives, October 5, 1987  
Received by the Clerk of the House on October 2, 1987.  
Referred to the Committee on Marine Resources and 1,650  
ordered printed pursuant to Joint Rule 14.

EDWIN H. PERT, Clerk  
Presented by Representative LOOK of Jonesboro.

Cosponsored by Representatives VOSE of Eastport, SEAVEY  
of Kennebunkport and Senator MATTHEWS of Kennebec.

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STATE OF MAINE

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

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1                      **AN ACT to Change the Effective Date of the**  
2                      **Mahogany Quahog Tax and to Abate Taxes**  
3                      **Previously Assessed under the Law.**  
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5                      **Emergency preamble.** Whereas, Acts of the Legis-  
6                      lature do not become effective until 90 days after  
7                      adjournment unless enacted as emergencies; and

8                      Whereas, the Legislature instituted a mahogany  
9                      quahog tax as part of an emergency bill which became  
10                      effective on June 29, 1987; and

11                      Whereas, it was the intent of the Legislature  
12                      that the mahogany quahog tax become effective on Sep-  
13                      tember 29, 1987; and

1       Whereas, dealers handling mahogany quahogs were  
2 not aware of the fact that the tax was effective im-  
3 mediately and therefore unknowingly failed to com-  
4 plete the necessary paperwork, keep records and pay  
5 the required taxes; and

6       Whereas, in order to restore the Legislature's  
7 intent and to prevent any injustice to the citizens  
8 of Maine, it is necessary to enact legislation to im-  
9 mediately change the effective date of the mahogany  
10 quahog tax; and

11       Whereas, in the judgment of the Legislature,  
12 these facts create an emergency within the meaning of  
13 the Constitution of Maine and require the following  
14 legislation as immediately necessary for the preser-  
15 vation of the public peace, health and safety; now,  
16 therefore,

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

19       **36 MRSA §4717** is enacted to read:

20       §4717. Abatement and credit

21       1. Tax not assessed. No tax may be assessed under  
22 section 4712 for the period between June 29, 1987  
23 and September 29, 1987.

24       2. Taxes collected or assessed. Any tax col-  
25 lected or assessed under this chapter for the period  
26 between June 29, 1987 and September 29, 1987, shall  
27 be abated and the Bureau of Taxation shall credit any  
28 such tax paid to the account of the taxpayer.

29       **Emergency clause.** In view of the emergency cited  
30 in the preamble, this Act shall take effect when ap-  
31 proved.

FISCAL NOTE

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1988

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General Fund

(\$45,180)

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Available landings data for mahogany quahogs for July and August of 1987 indicate an excise tax valuation of \$45,180.

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STATEMENT OF FACT

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The purpose of this bill is reflected in the emergency preamble.

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