

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 110

H.P. 79

House of Representatives, February 6, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative TARDY of Palmyra.

Cosponsored by Representative FARREN of Cherryfield, Senator PERKINS of Hancock and Representative HUSSEY of Milo.

STATE OF MAINE

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

An Act to Clarify the Blueberry Tax Laws.



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

3 **Sec. 1. 36 MRSA §4302, sub-§2 is amended to read:**

5 2. **Processor.** "Processor" ~~shall--mean~~ means any person,
7 firm, partnership, association or corporation engaged in the
 fresh packing, canning, freezing or dehydrating of blueberries
 whether as owner, agent or otherwise.

9 **Sec. 2. 36 MRSA §4303-A, as amended by PL 1983, c. 836, §4,**
11 **is further amended to read:**

13 **§4303-A. Additional tax**

15 There is levied and imposed an additional tax at the rate of
17 1/2¢ per pound of fresh fruit on all fresh blueberries grown,
 purchased, sold, handled or processed in this State. The tax
19 shall be computed on a fresh fruit basis, regardless of how the
 berries are processed, and shall be neither deducted from the
 purchase price nor collected from the seller under section 4306.

21 **Sec. 3. 36 MRSA §4312-A, as amended by PL 1977, c. 533, §7,**
23 **is repealed.**

25

27 **STATEMENT OF FACT**

29 This bill clarifies the blueberry tax law in 3 ways.
31 Section 1 of the bill clarifies that persons engaged in the fresh
 packing of blueberries are subject to the tax as processors.
33 Section 2 reinforces and clarifies the original intent of the
 blueberry tax by imposing the so-called processor tax on those
 processing only fresh blueberries and not frozen blueberries.
35 Section 3 of the bill repeals a provision which is duplicative
 and has been superceded by enactment of the Maine Revised
37 Statutes, Title 36, section 4311-A.