

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 428

H.P. 314

House of Representatives, February 23, 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 CROWLEY of Stockton Springs.

Cosponsored by Representative TOWNSEND of Eastport, Senator PERKINS of Hancock and Senator ANDREWS of Cumberland.

STATE OF MAINE

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

**An Act to Clarify that Aquaculture Qualifies for the Commercial Fish
Sales Tax Refund.**



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

3 36 MRSA §2013, sub-§1, ¶B, as enacted by PL 1977, c. 686, §5,
5 is amended to read:

7 B. "Commercial fishing" means attempting to catch or
9 cultivate fish or any other marine animals or organisms with
11 the intent of disposing of them for profit or trade in
13 commercial channels and does not include subsistence fishing
15 for personal use, sport fishing or charter boat fishing
17 where the vessel is used for carrying sport fishermen to
19 available fishing grounds.

21 **STATEMENT OF FACT**

23 This bill incorporates the definition of aquaculture as
25 found in the Maine Revised Statutes, Title 12, section 6001 into
27 the definition of commercial fishing for tax purposes and
29 clarifies the treatment of aquaculture under the Maine sales tax
laws. This bill gives the same treatment to aquaculture that the
Legislature has extended to all other sectors of Maine's
commercial fishing and agricultural industries.

Equal treatment for aquaculture is essential to the growth
of this industry and the many economic benefits it brings to the
State, especially in coastal counties.