



# 116th MAINE LEGISLATURE

## **SECOND REGULAR SESSION-1993**

Legislative Document

#### No. 1619

S.P. 571

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In Senate, December 30, 1993

An Act Concerning the Mahogany Quahog Tax.

Submitted by the Department of Marine Resources pursuant to Joint Rule 24. Received by the Secretary of the Senate on December 30, 1993. Referred to the Committee on Marine Resources and 1200 ordered printed pursuant to Joint Rule 14.

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator VOSE of Washington. Cosponsored by Representatives: FARREN of Cherryfield, LOOK of Jonesboro, SPEAR of Nobleboro. Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §4718, as enacted by PL 1991, c. 561, §2, is amended to read:

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### §4718. Contributions; Toxin Monitoring Fund

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The State Tax Assessor shall determine annually the total amount of tax revenue collected under this chapter. The State Tax Assessor shall deduct the cost of administering the mahogany quahog tax from those revenues and report the remainder to the Treasurer of State, who shall credit that amount to the Toxin Monitoring Fund established in Title 12, section 6731-A, subsection 5,-except-that-net-more-than-\$16,000-may-be-eredited to-the-fund-in-any-year---Revenues-collected-that-are-in-excess of-\$16,000-must-be-eredited-te-the-General-Fund.

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#### STATEMENT OF FACT

The mahogany quahog industry is taxed for all of the 22 mahogany quahogs landed in Maine, the proceeds of which are intended to pay for at-sea sampling of quahog growing areas for 24 the presence of PSP (red tide). This legislation provides that all revenue not directly associated with the administration of 26 that tax is allocated to the Toxin Monitoring Fund for which the tax is intended.

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This document has not yet been reviewed to determine the need for cross-reference, stylistic and other technical amendments to conform existing law to current drafting standards.