

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)



119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 521

H.P. 390

House of Representatives, January 19, 1999

An Act to Decrease the Mahogany Quahog Tax from \$1.20 per Bushel to \$.40 per Bushel.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative GOODWIN of Pembroke.
Cosponsored by Senator CASSIDY of Washington and
Representatives: DUGAY of Cherryfield, MENDROS of Lewiston, SNOWE-MELLO of
Poland, USHER of Westbrook, WHEELER of Eliot.

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

2 **Sec. 1. 36 MRSA §4712**, as enacted by PL 1987, c. 513, §10, is
4 amended to read:

6 **§4712. Rate of tax**

8 An excise tax of ~~\$1.20~~ 40¢ per bushel of mahogany quahogs is
10 levied upon the dealer and imposed at the point of first sale of
this species.

12 **Sec. 2. 36 MRSA §4715**, as amended by PL 1991, c. 376, §61, is
14 further amended to read:

16 **§4715. Dealer reports of purchases and payment of taxes**

18 Every dealer shall keep, as a part of permanent records, a
record of all mahogany quahogs purchased at point of first sale.
20 These records must be open for inspection by the State Tax
Assessor at all times. Every dealer shall, on or before the last
22 day of each month, render a report to the State Tax Assessor,
stating the number of bushels purchased by the dealer during the
preceding calendar month, on forms to be furnished by the State
24 Tax Assessor, and, at the same time, shall pay to the State Tax
Assessor the tax of ~~\$1.20~~ 40¢ per bushel on all mahogany quahogs
26 reported as purchased. If it appears to the State Tax Assessor
from inspection of records or otherwise that an additional tax is
28 due or overpayment of tax has been made, additional assessments
or refunds must be made by the State Tax Assessor to the dealer.

30 **Sec. 3. 36 MRSA §4718**, as enacted by PL 1991, c. 561, §2, is
32 amended to read:

34 **§4718. Contributions**

36 The State Tax Assessor shall determine annually the total
amount of tax revenue collected under this chapter. The State
38 Tax Assessor shall deduct the cost of administering the mahogany
quahog tax from those revenues and report the remainder to the
40 Treasurer of State, who shall credit that amount to the ~~Tax~~
~~Monitoring~~ ~~Fund~~ ~~established~~ ~~in~~ ~~Title~~ ~~12,~~ ~~section~~ ~~6731-A,~~
42 ~~subsection~~ ~~5,~~ ~~except~~ ~~that~~ ~~not~~ ~~more~~ ~~than~~ ~~\$16,000~~ ~~may~~ ~~be~~ ~~credited~~
~~to~~ ~~the~~ ~~fund~~ ~~in~~ ~~any~~ ~~year.~~ ~~Revenues~~ ~~collected~~ ~~that~~ ~~are~~ ~~in~~ ~~excess~~
44 ~~of~~ ~~\$16,000~~ ~~must~~ ~~be~~ ~~credited~~ ~~to~~ ~~the~~ ~~General~~ ~~Fund~~ Department of
46 Marine Resources for a special fund to be dedicated to the
mahogany quahog industry regarding research, sales and health of
the resource.

SUMMARY

2

4 This bill lowers the amount of tax on a bushel of mahogany
6 quahogs from \$1.20 per bushel to 40¢ per bushel. It also directs
 the State Tax Assessor to dedicate the money collected to quahog
 resources.