

MAINE STATE LEGISLATURE

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MARINE RESOURCES

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
120TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 838, L.D. 1110, Bill, "An Act to Eliminate the Tax on Mahogany Quahogs"

Amend the bill by striking out the title and substituting the following:

'An Act to Amend the Tax on Mahogany Quahogs'

Further amend the bill by striking out everything after the enacting clause and before the summary and inserting in its place the following:

'Sec. 1. 12 MRSA §6731-A, sub-§5, as enacted by PL 1991, c. 561, §1, is amended to read:

5. Toxin Monitoring Fund. The Toxin Monitoring Fund is established within the department. The commissioner shall use any money credited to the Toxin Monitoring Fund exclusively for the collection of samples required under this section to monitor the level of paralytic shellfish toxin in mahogany quahogs and for a stock assessment survey to determine the status of mahogany quahog stocks in waters beyond the 3-nautical-mile line off the coast of the State. All money in the Toxin Monitoring Fund is subject to allocation by the Legislature. The Toxin Monitoring Fund may not lapse but must carry forward to be used for the same purpose. Nothing in this subsection prohibits the commissioner

from using other funds budgeted by the department to carry out the purposes of this section.

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

§4712. Rate of tax

An Until June 30, 2002, an excise tax of \$1.20 per bushel of mahogany quahogs is levied upon the dealer and imposed at the point of first sale of this species. Beginning July 1, 2002 and until June 30, 2004, an excise tax of 90¢ per bushel of mahogany quahogs is levied upon the dealer and imposed at the point of first sale of this species. Beginning July 1, 2004, an excise tax of 35¢ per bushel of mahogany quahogs is levied upon the dealer and imposed at the point of first sale of this species.

Sec. 3. 36 MRSA §4715, as amended by PL 1991, c. 376, §61, is further amended to read:

§4715. Dealer reports of purchases and payment of taxes

Every dealer shall keep, as a part of permanent records, a record of all mahogany quahogs purchased at point of first sale. These records must be open for inspection by the State Tax Assessor at all times. Every dealer shall, on or before the last 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 Tax Assessor, and, at the same time, shall pay to the State Tax Assessor the tax ~~of \$1.20 per bushel~~ identified in section 4712 on all mahogany quahogs reported as purchased. If it appears to the State Tax Assessor from inspection of records or otherwise that an additional tax is due or overpayment of tax has been made, additional assessments or refunds must be made by the State Tax Assessor to the dealer.

Sec. 4. 36 MRSA §4718, as enacted by PL 1991, c. 561, §2, is amended to read:

§4718. Contributions; Toxin Monitoring Fund

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 not more than ~~\$16,000~~ \$27,750 may be

credited to the fund in any year. Revenues collected that are in excess of \$16,000 \$27,750 must be credited to the General Fund.

Sec. 5. Allocation. The following funds are allocated from Other Special Revenue funds to carry out the purposes of this Act.

2002-03

MARINE RESOURCES, DEPARTMENT OF

Bureau of Resource Management

All Other \$11,750

Allocates funds for the costs of conducting an annual stock assessment pertaining to mahogany quahogs.

Sec. 6. Effective date. That section of this Act that amends the Maine Revised Statutes, Title 36, section 4718 takes effect July 1, 2002.'

Further amend the bill by inserting at the end before the summary the following:

FISCAL NOTE

2002-03

APPROPRIATIONS/ALLOCATIONS

Other Funds \$11,750

REVENUES

General Fund (\$28,850)
Other Funds 11,750

The bill reduces the mahogany quahog tax from \$1.20 per bushel to 90¢ per bushel effective July 1, 2002 and to 35¢ per bushel effective July 1, 2004. It also increases the amounts dedicated to the Toxin Monitoring Fund to \$27,750 per year effective July 2002. These changes will decrease General Fund revenue by \$28,850 in fiscal year 2002-03. The changes will increase revenue to the Toxin Monitoring Fund by \$11,750 in fiscal year 2002-03.

2 This bill includes an Other Special Revenue funds allocation
of \$11,750 in fiscal year 2002-03 for the Bureau of Resource
4 Management within the Department of Marine Resources for the
costs of conducting a stock assessment survey pertaining to
mahogany quahogs.

6
8 The Department of Administrative and Financial Services,
Bureau of Revenue Services will incur some minor additional costs
to notify affected parties of the change. These costs can be
10 absorbed within the bureau's existing budgeted resources.'

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SUMMARY

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16 This amendment replaces the original bill. The amendment
changes the title of the bill. The amendment also directs the
18 Commissioner of Marine Resources to use funds in the Toxin
Monitoring Fund to conduct a stock assessment to determine the
status of mahogany quahog stocks in federal waters off the coast
20 of Maine. The amendment also incrementally reduces the mahogany
quahog tax. The amendment also changes the limit that can be
22 credited from the tax to the Toxin Monitoring Fund from \$16,000
to \$27,750, effective July 1, 2002. The amendment also adds a
24 fiscal note.