

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)



120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 1274

H.P. 961

House of Representatives, February 28, 2001

An Act to Increase the Dedicated Wild Blueberry Tax.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative GOODWIN of Pembroke.

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

2 **Sec. 1. 36 MRSA §4303**, as amended by PL 1997, c. 511, §11, is
4 further amended to read:

6 **§4303. Rate of tax**

8 There is levied and imposed a tax at the rate of ~~1/2¢~~ 3/4¢
10 per pound of fresh fruit on all fresh wild blueberries grown,
12 purchased, sold, handled or processed in this State. The tax is
computed on a fresh fruit basis, regardless of how the wild
blueberries are processed.

14 **Sec. 2. 36 MRSA §4303-A**, as amended by PL 1997, c. 511, §12,
16 is further amended to read:

18 **§4303-A. Additional tax**

20 There is levied and imposed an additional tax at the rate of
22 ~~1/2¢~~ 3/4¢ per pound of fresh fruit on all fresh wild blueberries
24 grown, purchased, sold, handled or processed in this State. The
tax is computed on a fresh fruit basis, regardless of how the
berries are processed, and may not be deducted from the purchase
price or collected from the seller under section 4306.

26 **Sec. 3. 36 MRSA §4306**, as amended by PL 1997, c. 511, §15, is
28 further amended to read:

30 **§4306. Tax deducted from purchase price**

32 Each processor or shipper purchasing wild blueberries and
34 paying or becoming liable to pay the tax imposed by section 4303
36 shall charge and collect from the seller a tax at the rate of
~~1/2¢~~ 3/4¢ per pound, to be deducted from the purchase price of
all wild blueberries subject to the tax purchased by the
processor or shipper.

38 **Sec. 4. 36 MRSA §4307**, as amended by PL 1997, c. 511, §16, is
40 further amended to read:

42 **§4307. Records and reports; payment of tax**

44 Every processor or shipper shall, on or before November 1st
46 of each year, report to the State Tax Assessor the quantity of
wild blueberries grown, purchased or sold by that processor or
shipper during the current season, on forms furnished by the
State Tax Assessor. The report must contain the information
48 pertinent to the purchase or sale as the State Tax Assessor
prescribes. With the report, each processor or shipper shall

2 forward payment of the tax at the rate of ~~1¢~~ 1 1/2¢ per pound
upon all wild blueberries reported as grown, sold or purchased.

4

SUMMARY

6

8 This bill increases the total rate of tax on wild
blueberries from 1¢ to 1 1/2¢ per pound. The increase is
distributed equally to processors or shippers and growers of wild
10 blueberries with each paying an additional 1/4¢ tax per pound.