

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 402

S.P. 139

In Senate, January 30, 2003

An Act To Reduce the Tax Paid on Mahogany Quahogs

Reference to the Committee on Marine Resources suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator DAMON of Hancock.
Cosponsored by Representative KAELIN of Winterport and
Senator: HALL of Lincoln, Representatives: DUGAY of Cherryfield, McLAUGHLIN of Cape
Elizabeth.

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

2
4 **Sec. 1. 12 MRSA §6731-A, sub-§5**, as enacted by PL 1991, c. 561, §1, is amended to read:

6 **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. Any money credited to the Toxin Monitoring Fund that is in excess of the amount needed to monitor the level of paralytic shellfish toxin in mahogany quahogs must be used to provide research, population studies and support of the mahogany quahog fishery. 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~~ purposes. Nothing in this subsection prohibits the commissioner from using other funds budgeted by the department to carry out the purposes of this section.

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

24 **§4712. Rate of tax**

26 An excise tax of ~~\$1.20~~ 50¢ per bushel of mahogany quahogs is levied upon the dealer and imposed at the point of first sale of this species.

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

34 **§4715. Dealer reports of purchases and payment of taxes**

36 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~~ 50¢ per bushel 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.

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

4 **§4718. Contributions; Toxin Monitoring Fund**

6 The State Tax Assessor shall determine annually the total
amount of tax revenue collected under this chapter. The State
8 Tax Assessor shall deduct the cost of administering the mahogany
quahog tax from those revenues and report the remainder to the
10 Treasurer of State, who shall credit that amount to the Toxin
Monitoring Fund established in Title 12, section 6731-A,
12 subsection 5, ~~except that not more than \$16,000 may be credited~~
~~to the fund in any year. Revenues collected that are in excess~~
14 ~~of \$16,000 must be credited to the General Fund.~~

16

18 **SUMMARY**

20 This bill reduces the tax on mahogany quahogs landed in the
State from \$1.20 per bushel to 50¢ per bushel. Additionally, the
bill requires that all revenues received from this tax be
22 credited to the Toxin Monitoring Fund and that any money not used
for monitoring the level of paralytic shellfish toxin in mahogany
24 quahogs be used for research, population studies and support of
the mahogany quahog fishery.