

MAINE STATE LEGISLATURE

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Date: 5/22/19

AGRICULTURE, CONSERVATION AND FORESTRY

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
129TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 1084, L.D. 1482, Bill, "An Act To Clarify Provisions of the Blueberry Tax "

Amend the bill by striking out everything after the enacting clause and inserting the following:

Sec. 1. 36 MRSA §4303, first ¶, as amended by PL 2013, c. 331, Pt. C, §23, is further amended to read:

There is levied and imposed a tax at the rate of 1 1/2¢ per pound on all wild blueberries processed in ~~this~~ the State and on all unprocessed wild blueberries shipped to a destination outside ~~this~~ the State. All wild blueberries harvested in the State that are to be shipped outside the State for processing must be weighed on a state-certified scale in the State prior to being shipped outside the State. The tax is computed on the gross weight of the wild blueberries as delivered prior to any processing or shipping. The processor that first receives unprocessed wild blueberries in the State, or the shipper that transports unprocessed wild blueberries to a destination outside the State, is responsible for reporting and paying the tax.

Sec. 2. 36 MRSA §4307, as amended by PL 2013, c. 331, Pt. C, §28, is further amended to read:

§4307. Records and reports; payment of tax

Every processor or shipper responsible for reporting and paying the tax imposed by section 4303 shall, on or before November 1st of each year, report to the State Tax Assessor the quantity of unprocessed wild blueberries that are processed in ~~this~~ the State ~~or~~, shipped to a destination outside the State or imported from a destination outside the State during the current season, on forms furnished by the State Tax Assessor. The report must contain the information pertinent to collection of tax under this chapter as the State Tax Assessor prescribes. With the report, each processor or shipper shall forward payment of the full 1 1/2¢ per pound tax upon all wild blueberries reported.

COMMITTEE AMENDMENT

1 **1. Shippers.** A shipper shall report the amount of tax due for each load of
2 unprocessed wild blueberries subject to the tax shipped to a destination outside the State,
3 including for each load:

4 A. The date shipped; and

5 B. The gross weight of the wild blueberries shipped.

6 **2. Report to commission.** The State Tax Assessor annually shall forward a report
7 with a summary of the data collected under this section to the Wild Blueberry
8 Commission of Maine, including the total number of pounds of the following:

9 A. Wild blueberries grown in the State;

10 B. Wild blueberries processed in the State;

11 C. Unprocessed wild blueberries imported into the State; and

12 D. Unprocessed wild blueberries exported from the State.

13 **Sec. 3. 36 MRSA §4308**, as amended PL 1997, c. 511, §17 and PL 2011, c. 657,
14 Pt. W, §6, is further amended to read:

15 **§4308. Inspection**

16 The State Tax Assessor or, the assessor's duly authorized agents, the Commissioner
17 of Agriculture, Conservation and Forestry and the commissioner's deputies, agents or
18 employees have authority to enter any place of business of any processor or shipper or
19 any car, boat, truck or other conveyance in which wild blueberries are to be or are being
20 transported, including on a public way, and to inspect any books or records of any
21 processor or shipper, or any premises where wild blueberries are stored, handled,
22 transported or merchandised, for the purpose of determining what wild blueberries are
23 taxable under this chapter or for the purpose of determining the truth or falsity of any
24 statement or return made by any processor or shipper, and the State Tax Assessor may
25 delegate that power to the. The Commissioner of Agriculture, Conservation and Forestry,
26 or the commissioner's deputies, agents or employees, shall conduct periodic random
27 inspections of processors and shippers under this section and section 4316, subsection 4.

28 **Sec. 4. 36 MRSA §4316, sub-§1**, as amended by PL 2007, c. 694, §10, is further
29 amended to read:

30 **1. Record keeping required.** A shipper or processor who transports or receives
31 wild blueberries shall keep a permanent record of each lot or load of wild blueberries.
32 The record must include the name of the driver of the vehicle used to deliver the wild
33 blueberries, the date of delivery, the delivery point, a copy of the transportation permit,
34 the driver's license number and, the total pounds of wild blueberries delivered, the origin
35 of the delivery and, if the origin is a location in the State, the name and address of the
36 grower or seller and the grower's or seller's certificate number if the grower or seller is
37 certified under section 4305.

38 **Sec. 5. 36 MRSA §4316, sub-§2-A** is enacted to read:

39 **2-A. Tracking.** Wild blueberries must be uniquely identified during transportation
40 to a receiving facility by the field from which they were harvested.

1 The amendment strikes the requirement that the Wild Blueberry Commission of
2 Maine submit an itemized report of its yearly revenue and expenditures to the
3 Commissioner of Agriculture, Conservation and Forestry and the joint standing
4 committee of the Legislature having jurisdiction over agriculture matters.

5 The amendment removes the repeal of the current law that provides an exception for
6 wild blueberries harvested outside the State to the prohibition on the transport of wild
7 blueberries in quantities exceeding 25 pounds without first obtaining a transportation
8 permit from the Wild Blueberry Commission of Maine.

9 The amendment removes the provision in the bill that changes the penalty for a 2nd
10 violation of the record-keeping requirements within a 5-year period from up to \$10,000 to
11 \$10,000.

12 The amendment removes from the bill the prohibition on mixing or commingling of
13 wild blueberries harvested from a field with wild blueberries from another field and the
14 requirement that each field from which blueberries are harvested have a unique
15 identifying number and for shippers and processors to record for each lot of wild
16 blueberries the unique identifying number of that lot. Instead, the amendment provides
17 that wild blueberries must be uniquely identified by the field from which they were
18 harvested during transportation to a receiving facility.

19 The amendment provides an effective date for this legislation of January 1, 2020.

FISCAL NOTE REQUIRED
(See attached)



129th MAINE LEGISLATURE

LD 1482

LR 1121(02)

An Act To Clarify Provisions of the Blueberry Tax

Fiscal Note for Bill as Amended by Committee Amendment *A (H-340)*
Committee: Agriculture, Conservation and Forestry
Fiscal Note Required: Yes

Fiscal Note

Minor cost increase - General Fund

Fiscal Detail and Notes

This bill makes changes to the reporting requirements associated with the wild Maine blueberry tax. Any additional costs to the Department of Agriculture, Conservation and Forestry or the Wild Blueberry Commission of Maine (WBC) associated with the revised reporting requirements are anticipated to be minor and can be absorbed within additional resources. Additional costs to the Department of Administrative and Financial Services associated with compiling and reporting the required information to the WBC can be absorbed within existing budgeted resources.