

# MAINE STATE LEGISLATURE

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Legislative Document

No. 101

H. P. 284

House of Representatives, January 26, 1937.

Referred to Committee on Agriculture. Sent up for concurrence and 1,000 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Findlen of Fort Fairfield.

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S T A T E O F M A I N E

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-SEVEN

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**AN ACT Imposing a Tax of One Cent per Barrel on Potatoes for  
Advertising and Stabilizing the Potato Industry of the State.**

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

**Sec. 1. Purpose of act.** The production of potatoes is one of the most important agricultural industries of the state of Maine and this act is passed to conserve and promote the prosperity and welfare of the potato industry of the state by fostering and promoting better methods of production, merchandising and advertising the said potato industry of the state.

**Sec. 2. Terms defined.** The terms used in this act shall be construed as follows: "Potatoes" shall mean and include all potatoes of the standard grades as may from time to time be promulgated by the department of agriculture of the state; "barrel" shall mean 165 pounds of potatoes; "shipper" shall mean any person, partnership, association, firm or corporation engaged in the shipping of potatoes, whether as owner, agent or otherwise; "shipment" shall be deemed to take place when the potatoes are located within the state in the car, boat, truck or other conveyance in which the potatoes are to be transported.

**Sec. 3. Tax of 1c per barrel on potatoes.** There is hereby levied and imposed a tax at the rate of 1c per barrel on all potatoes raised in this state.

**Sec. 4. Time tax is due.** The tax imposed by section 3 of this act shall be due upon any particular lot or quantity of potatoes under the provisions of section 7 hereof.

**Sec. 5. Shippers to file certificates with state tax assessor; contents of certificates; shippers not to ship until certificate is filed.** Every shipper of potatoes, as herein defined, shall file a duly acknowledged certificate with the state tax assessor, on forms prescribed and furnished by the state tax assessor which shall contain the name under which such shipper is transacting business within the state, the place or places of business and location of loading and shipping places and agents of the shipper; the names and addresses of the several persons constituting a firm or partnership and, if a corporation, the corporate name and the names and addresses of its principal officers and agents within the state. No shipper, as herein defined, shall sell or ship any potatoes, as herein defined, until such certificate is furnished as required by this section.

**Sec. 6. Shipper entitled to deduct tax from selling price.** Each shipper paying, or becoming liable to pay the tax imposed by section 3, shall charge and collect at the rate of 1 cent per barrel, to be deducted from the purchase price of potatoes subject to the tax.

**Sec. 7. Report of shipments to be made on 15th of each month for preceding month; tax to be paid on or before 1st day of month succeeding filing of report; tax assessor to submit statement to treasurer of state of taxes due.** Every shipper shall keep as a part of his permanent records a record of all sales and shipments of potatoes which said records shall be open for inspection at all times as hereinafter provided and, every shipper shall, on or before the 15th day of each month, render a report to the state tax assessor stating the quantity of potatoes received, sold and shipped by him during the preceding calendar month, on forms to be furnished by said tax assessor and said report shall contain such further information pertinent thereto as said state tax assessor shall prescribe. On or before the 1st day of the calendar month succeeding the filing of said report, each shipper shall pay to the treasurer of state a tax at the rate of 1 cent per barrel upon all potatoes so reported as sold and shipped. On or before the 1st day of each calendar month, the state tax assessor shall transmit to the treasurer of state such information as shall show all taxes due from each shipper under the provisions of this act.

**Sec. 8. State tax assessor to have authority to inspect.** The state tax assessor shall have authority to enter any place of business of any shipper, or any car, boat, truck, or other conveyance in which potatoes are to be transported, and to inspect any books or records of any shipper for the purpose of determining what potatoes are taxable under the provisions of this act, or for the purpose of determining the truth or falsity of any statement or return made by any shipper, and he shall have authority to delegate such power to the commissioner of agriculture, his deputies, agents, servants or employees.

**Sec. 9. Penalty for false return or violation of provisions; tax may be collected by civil action.** Any shipper of potatoes, as herein defined, who shall make any false or fraudulent report or return required by this act, or who shall evade or violate any of the provisions of this act, shall be punished by a fine of not more than \$500. Whenever any shipper shall fail to pay any tax due under the provisions of this act within the time limited herein, the attorney-general shall enforce payment of such tax by civil action against such shipper for the amount of such tax either in the superior court in and for the county of Kennebec or the superior court in and for the county in which such shipper has his residence or established place of business.

**Sec. 10. Appropriation of monies received.** Monies received through the provisions of this act by the treasurer of state shall be appropriated and used for the following purposes:

(1) For the collection of the tax provided for by section 3 hereof, and the enforcement of all the provisions of this act;

(2) A sum not to exceed 10% thereof for the purpose of investigating and determining better methods of production, shipment and merchandising of potatoes, and for the manufacture and merchandising of potato by-products;

(3) The remainder, including any unexpended portion of said 10%, for the general purpose of advertising Maine potatoes for food and for seed purposes. Any unexpended balance from the above apportionment shall not lapse but shall be carried forward to the same fund for the next fiscal year.

**Sec. 11. Monies, how expended.** All monies appropriated under the provisions of section 10 hereof, except that portion used for the collection of the tax provided for by this act, shall be expended under the direction of the Maine Development Commission except that any monies allocated

to carry out the provisions of paragraph 2 of section 10 hereof shall be expended under the supervision of the commissioner of agriculture.

**Sec. 12. Tax in addition to other taxes.** All taxes imposed and collected under the provisions of this act shall be in addition to any other taxes legally imposed or collected under any other provision of the law of the state now or hereafter in force.

**Sec. 13. Unconstitutionality of any section or provision not to affect other provisions.** In case any section or provision of any section of this act shall be held unconstitutional or invalid, the same shall not be held to affect any other section or provision of this act.