

MAINE STATE LEGISLATURE

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E I G H T Y - N I N T H L E G I S L A T U R E

Legislative Document

No. 827

S. P. 343

In Senate, February 14, 1939.

Referred to Committee on Agriculture and Maine Publicity jointly.
Sent down for concurrence and 500 copies ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Senator Beckett of Washington.

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

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-NINE

AN ACT Imposing a Tax on Blueberries for Advertising and Stablizing the Blueberry Industry of the State.

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

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

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

or corporation engaged in the processing, packing, canning, or freezing of blueberries.

Sec. 3. Tax of $\frac{1}{4}c$ per pound on blueberries. There is hereby levied and imposed a tax at the rate of $\frac{1}{4}c$ per pound on all blueberries harvested for commercial purposes in this state, and on all blueberries brought in from outside the state which are processed by packers within the 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 blueberries under the provisions of section 8 hereof.

Sec. 5. Shippers and packers to file certificates with state tax assessor: contents of certificates: shippers not to ship, or packers process until certificate is filed. Every shipper and packer of blueberries 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 or packer is transacting business within the state, the place or places of business and location of loading and shipping places and agents of the shipper or packer: the names and addresses of the several persons constituting a firm or partnership and, if a corporation, the corporate name and names and addresses of its principle officers and agents within the state. No shipper or packer as herein defined, shall sell or ship or process any blueberries, as herein defined, until such certificate is furnished as required by this section.

Sec. 6. Revocation of certificate. The state tax assessor shall have the power to revoke certificates of shippers or packers upon failure to file proper returns, or for non payment of tax imposed.

Sec. 7. Shipper or packer entitled to deduct $\frac{1}{2}$ of the amount of the tax from selling price. Each shipper or packer purchasing blueberries and paying, or becoming liable to pay the tax imposed by section 3, shall charge and collect from the seller $\frac{1}{2}$ of the tax which is at the rate of $\frac{1}{4}c$ per pound, to be deducted from the purchase price of all blueberries, subject to the tax, so purchased by such shipper or packer.

Sec. 8. Report of shipments to be made on the 15th of each month during season for preceding month: tax to be paid provided for; 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 purchase, sale and shipments of blueberries, and every packer shall keep a similar record of his purchases, which said records shall be open for inspection at all times as hereinafter provided and, every shipper and packer

shall, on or before the 15th day of each month of the blueberry season, render a report to the state tax assessor stating the quantity of blueberries received, sold or 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 tax assessor shall prescribe. On or before the 1st day of the calendar month succeeding the filing of said report, each shipper, or packer who has purchased blueberries from other than a shipper who is responsible for making a similar payment shall pay to the treasurer of state a tax at the rate of $\frac{1}{4}$ c per pound upon all blueberries so reported as purchased, sold, or shipped as determined by the state tax assessor, except that any shipper who does not have an established place of business in this state must pay the $\frac{1}{4}$ c per pound upon all blueberries handled, or shipped, by him to the treasurer of state at the end of each week. 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 packer or shipper under the provisions of this act.

Sec. 9. 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 blueberries are to be transported, or the place of business of any packer who has packed or processed blueberries, and to inspect any books or records of any shipper or packer for the purpose of determining what blueberries 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 or packer, and he shall have the authority to delegate such powers to the commissioner of agriculture, his deputies, agents, servants or employees.

Sec. 10. Penalty for false return or violation of provisions; tax may be collected by civil action. Any shipper or packer of blueberries as herein defined, who shall make a 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 or not more than \$500. Whenever any shipper or packer 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 or packer for the amount of such tax in the superior court in and for the county in which the shipper or packer has his residence or established place of business.

Sec. 11. Appropriation of moneys received. Moneys 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 provisions of this act:

(2) A sum not to exceed 15% thereof for the purpose of investigating and determining better methods of production, shipment and merchandising of blueberries.

(3) The remainder, including any unexpended portion of said 15%, for the general purpose of advertising Maine blueberries. 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. 12. Moneys, how expended. All moneys appropriated under provisions of section 11 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 moneys allocated to carry out provisions of paragraph 2 of section 11 hereof shall be expended under the supervision of the commissioner of agriculture.

Sec. 13. 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 provision of the law of the state now or hereafter in force.

Sec. 14. 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.