

MAINE STATE LEGISLATURE

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

Legislative Document

No. 416

H. P. 787

House of Representatives, February 10, 1943.

Referred to Committee on Judiciary. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Barnes of Houlton.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-THREE

AN ACT Relating to Jurisdiction of Violations of the Potato Tax Law.

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

P. L., 1937, c. 84, § 9, amended. Section 9 of chapter 84 of the public laws of 1937 is hereby amended to read as follows:

'Sec. 9. Penalty for false return or violation of provisions; tax may be collected by civil action; jurisdiction. 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, **or the municipal court having jurisdiction in the county in which such shipper has his residence or established place of business.'**