

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. 712

H. P. 1226

House of Representatives, February 24, 1943.

Referred to Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Denny of Damariscotta.

STATE OF MAINE

**IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-THREE**

AN ACT to Provide a Tonnage Tax on Commercial Fertilizer.

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

R. S., c. 41, additional. Chapter 41 of the revised statutes is hereby amended by adding thereto a new section to be numbered 14-A and to read as follows:

'**Sec. 14-A. Fee on commercial fertilizer sold; penalty.** Any person who shall manufacture, sell, distribute, transport, offer or expose for sale, distribution, or transportation in this state any commercial fertilizer shall on or before the 1st days of January and July in each year file with the commissioner of agriculture a sworn statement, in such form as the commissioner may prescribe, listing exactly the number of net tons of fertilizer sold by him in the state of Maine during the preceding 6 months. Such statement shall also list the number of tons of each brand sold and shall be accompanied by a permit allowing the commissioner of agriculture or his authorized deputies to examine the books of the person filing the statement for the purpose of verifying the same. With the filing of said statement, such person shall pay to the commissioner of agriculture a fee

of 6c a ton of 2,000 pounds for fertilizer so sold; except that no such statement, permit, or fee shall be required in respect to agricultural lime and gypsum. Whenever such person has filed a statement and permit and paid the fee required by this section for any brand of fertilizer, no other person shall be required to pay the fee, if such fee has been paid by the manufacturer or importer of such brand. Whoever sells, offers, or exposes for sale a fertilizer or brand of fertilizer without having filed the statement and the permit and paid the fee required by this section shall be punished by a fine of not more than \$100 for the 1st offense, or more than \$200 for each subsequent offense.