

MAINE STATE LEGISLATURE

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N I N E T Y - S E C O N D L E G I S L A T U R E

Legislative Document

No. 112

H. P. 304

House of Representatives, January 25, 1945.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Lackee of Addison.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-FIVE

AN ACT Imposing a Tax of One and One-quarter Mills Per Pound on Blueberries for Conducting Research and Extension Work and Otherwise Improving the Blueberry Industry of the State.

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

R. S., c. 14, §§ 222-233, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto 12 new sections to be numbered 222 to 233, inclusive, to read as follows:

“Sec. 222. Purpose of §§ 222-233. The production of blueberries is one of the most important agricultural industries of the state of Maine, and sections 222 to 233, inclusive, are enacted into law to conserve and promote the prosperity and welfare of the state of Maine and of the blueberry industry of the state by conducting scientific investigations and extension work relating to the production, processing and marketing of blueberries grown in the state.

Sec. 223. Terms defined. The terms used in sections 222 to 233, inclusive, shall be construed as follows:

“Blueberries” shall mean and include all blueberries grown, purchased, sold or handled for commercial purposes in this state;

“Processor” shall mean any person, firm, partnership, association or corporation engaged in the canning, freezing or dehydrating of blueberries whether as owner, agent or otherwise;

“Shipper” shall mean any person, firm, partnership, association or corporation engaged in the shipping, transporting, storing, selling or otherwise handling of blueberries either in processed form or as fresh fruit, whether as owner, agent or otherwise; and

“Seller” shall mean any person, firm, partnership, association or corporation offering fresh blueberries for sale, either to themselves or to others.

Sec. 224. Tax of $1\frac{1}{4}$ mills per pound on blueberries. There is hereby levied and imposed a tax at the rate of $1\frac{1}{4}$ mills per pound of fresh fruit on all blueberries grown, purchased, sold, handled or processed in this state. The tax shall be computed on a fresh fruit basis, regardless of how the blueberries are processed.

Sec. 225. Time tax is due. The tax imposed by section 224 shall be due upon any particular lot or quantity of blueberries under the provisions of section 228.

Sec. 226. Processors or shippers to be registered. Every processor or shipper of blueberries as herein defined shall, on or before the 1st day of June in each year, apply to the state tax assessor for a license, on forms prescribed and furnished by the state tax assessor, which shall contain the name under which such processor or shipper is transacting business within the state, the place or places of business, 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 principal officers and agents within the state. No processor or shipper as herein defined shall process or ship any blueberries as herein defined until such license has been issued. Licenses may be suspended or revoked for cause after due hearing by the state tax assessor.

Sec. 227. Processor or shipper required to deduct tax from purchase price. Each processor or shipper, purchasing blueberries and paying or becoming liable to pay the tax imposed by section 224, shall charge and collect from the seller a tax at the rate of $1\frac{1}{4}$ mills per pound, to be deducted from the purchase price of all blueberries subject to the tax so purchased by such processor or shipper.

Sec. 228. Report of sales or purchases to be made on or before November 1st of each year; tax to be paid at time of report; state tax assessor to transmit revenues to treasurer of state. Every processor or shipper shall keep as a part of his permanent records a record of all sales or purchases

of blueberries and said records shall be open for inspection at all times as hereinafter provided, and every processor or shipper shall, on or before November 1st of each year, render a report to the state tax assessor, stating the quantity of blueberries purchased or sold by him during the current season, on forms to be furnished by said state tax assessor; and said report shall contain such further information pertinent thereto as said state tax assessor shall prescribe. With said report, each processor or shipper shall forward payment of the tax at the rate of $1\frac{1}{4}$ mills per pound upon all blueberries so reported as sold or purchased. All such money so collected shall be transmitted forthwith by the state tax assessor to the treasurer of state.

Sec. 229. State tax assessor to have authority to inspect. The state tax assessor or his duly authorized agents shall have authority to enter any place of business of any processor or shipper or any car, boat, truck or other conveyance in which blueberries are to be transported and to inspect any books or records of any processor or shipper, or any premises where blueberries are stored, handled, transported or merchandised, for the purpose of determining what blueberries are taxable under the provisions of sections 222 to 233, inclusive, or for the purpose of determining the truth or falsity of any statement or return made by any processor or shipper, and he shall have authority to delegate such power to the commissioner of agriculture, his deputies, agents, servants or employees.

Sec. 230. Penalty for false return or violation of provisions; tax may be collected by civil action. Any processor or shipper of blueberries as herein defined, who shall make any false or fraudulent report or return required by sections 222 to 233, inclusive, or who shall evade or violate any of the provisions of such sections, shall be punished by a fine of not more than \$50 per ton of fresh blueberries involved or fraction thereof. Whenever any processor or shipper shall fail to pay any tax due under the provisions of sections 222 to 233, inclusive, within the time limited herein, the attorney-general shall enforce payment of such tax by civil action against such processor or 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 processor or shipper has his residence or established place of business.

Sec. 231. Appropriation of moneys received; how expended. Moneys received through the provisions of sections 222 to 233, inclusive, by the treasurer of state shall be appropriated and used for the following purposes:

I. For the collection of the tax provided for by section 224 and the

enforcement of all the provisions of sections 222 to 233, inclusive, and actual expenses of the advisory committee.

II. The remainder for the purpose of conducting scientific research and extension work relating to the production, processing and marketing of blueberries through the Maine agricultural experiment station and the agricultural extension service of the University of Maine, in such manner and amounts as the trustees of the university shall determine. 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. 232. Advisory committee established. There is hereby established a blueberry industry advisory committee of 7 members who shall be appointed by the president of the University of Maine. Of the 1st appointed committee, 2 shall serve for 1 year, 2 for 2 years and 3 for 3 years; and thereafter each member shall be appointed for a 3-year term. Vacancies shall be filled for unexpired terms likewise and no member of said committee may succeed himself. Their duty shall be to work with the director of the Maine agricultural experiment station and the director of the agricultural extension service in an advisory capacity.

Sec. 233. Tax in addition to other taxes. All taxes imposed and collected under the provisions of sections 222 to 233, inclusive, 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.