

MAINE STATE LEGISLATURE

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NINETY - SECOND L E G I S L A T U R E

Legislative Document

No. 693

H. P. 1135

House of Representatives, February 13, 1945.

Referred to the Committee on Agriculture, sent up for concurrence and 750 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Brown of Unity.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-FIVE

**AN ACT Imposing a Tax on Sweet Corn for the Suppression of the
European Corn Borer.**

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

R. S., c. 27, §§ 145-A - 145-J, additional. Chapter 27 of the revised statutes is hereby amended by adding thereto 10 new sections to be numbered 145-A to 145-J, inclusive, to read as follows:

'Sec. 145-A. Definitions. The term "contractor" shall mean: a commercial canner or freezer of sweet corn and shall include a canner or freezer who may grow either all or a portion of that which he cans or freezes.

The term "grower" shall mean: any person growing sweet corn for commercial canning or freezing under contract with any contractor or who grows and sells sweet corn for canning.'

'Sec. 145-B. Tax on sweet corn. A tax is levied and imposed at the rate of 30c per ton on all sweet corn in the husk grown under contract in this state in the year 1945 for commercial canning and freezing. After the year 1945 the tax levied and imposed shall be no greater than 30c per ton in the discretion of the tax committee, as hereinafter provided.'

'Sec. 145-C. Tax committee; appointment; powers. There shall be a tax committee, consisting of 3 members, appointed annually in the following manner, who shall serve for 1 year and until their successors shall be appointed. The commissioner of agriculture shall appoint 1 member from the department of agriculture and 1 member who shall be a grower; the Maine Cannery Association shall appoint the 3rd member. The tax committee is authorized to determine the amount of the tax to be levied and imposed each year after 1945.'

'Sec. 145-D. Contractor, duty of. The contractor shall, within 30 days after making a contract with a grower, file with the commissioner of agriculture a statement giving the name of the contractor and the grower.'

'Sec. 145-E. Tax committee, duty of. The tax committee shall, not later than the 1st day of September in each year, give notice to the contractors and growers of the rate of tax to be levied during that year and shall publish same once in the state paper, which shall be sufficient notice.'

'Sec. 145-F. Tax; on whom imposed, and collection. The tax levied and imposed by the provisions of section 145-B shall be paid, $\frac{1}{2}$ by the contractor and $\frac{1}{2}$ by the grower, unless the contractor is also the grower, in which event he shall pay to the state tax assessor the whole tax on or before November 1st of the tax year. The proceeds of such tax received by the state tax assessor shall be paid forthwith to the treasurer of state. The contractor shall deduct from the moneys due the grower the tax due from the grower and shall transmit the same, together with the tax payable by the contractor, to the state tax assessor within 30 days from the date payment is made to the grower. Payment to the state tax assessor shall be accompanied by a statement in writing showing the total tonnage on which a tax is paid and such other information as the commissioner of agriculture may prescribe, which statement shall be signed by the president or treasurer, if a corporation; and if a partnership, by one of the members thereof; and by the individual, if neither a partnership nor a corporation. Whoever intentionally makes a false statement with the remittance of the tax as aforesaid shall be punished as hereinafter provided.'

'Sec. 145-G. Use of funds. The moneys received through the provisions of sections 145-A to 145-F, inclusive, by the treasurer of state shall be appropriated to suppress the European corn borer. Any unexpended balances shall not lapse but shall remain a continuing carrying account.'

'Sec. 145-H. Failure to pay over tax; penalty. The money withheld by the contractor from the grower as provided in section 145-F shall be held in trust, and the failure to pay it over to the state tax assessor within

10 days after a demand by the state tax assessor shall be punishable by a fine of not more than \$500, or by imprisonment for not more than 30 days in the county jail, or by both such fine and imprisonment. A contractor or grower violating any of the foregoing provisions shall be punished by imprisonment in the county jail for a period not in excess of 30 days, or by a fine of not more than \$500, or by both such fine and imprisonment.'

'Sec. 145-I. Action of assumpsit. The failure of the contractor to pay said tax within the times herein prescribed shall be recoverable by the state tax assessor in an action of assumpsit in the name of the state.'

'Sec. 145-J. Power of commissioner of agriculture. The commissioner of agriculture is hereby vested with the power and authority to enact such rules and regulations which in his judgment will best serve to carry out the provisions of sections 145-A to 145-J, inclusive.'