

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. 989

H. P. 1338

House of Representatives, March 16, 1945.

Reported by Mr. Prout from Committee on Agriculture and laid on table to be printed under joint rules.

HARVEY R. PEASE, Clerk.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-FIVE

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. 27, additional. Chapter 27 of the revised statutes is hereby amended by adding thereto a new section to be numbered 164-A and to read as follows:

‘Sec. 164-A. Tax on commercial fertilizer sold; penalty. Any person who shall sell, distribute, transport, offer or expose for sale in this state any commercial fertilizer shall on or before the 1st day of September in each year file with the state tax assessor a sworn statement in such form as the commissioner of agriculture may prescribe, listing exactly the number of net tons of fertilizer sold by him to dealers, agents or consumers in this state during the 12 months’ period ending June 30th immediately preceding. Such a statement shall also list the number of tons of each grade sold to dealers, agents or consumers, and shall be held to be strictly confidential. With the filing of said statement, such person shall pay to the state tax assessor a tax of 3c per ton of 2,000 pounds, for fertilizer sold; except that no such tax shall be required in respect to agricultural lime, gypsum, or other raw materials used for fertilizer purposes and in the manufacture of commercial fertilizers. For the purpose of this act “raw materials” are to be defined as is customary in the fertilizer trade and to

consist of those materials which may be sold under a guarantee of only one plant food element. However, the tonnage of such materials sold to dealers, agents or consumers shall be reported. Whenever such person has filed a statement and paid the tax required by this section for any grade of fertilizer, no other person shall be required to pay the tax, if such tax has been paid by the manufacturer or importer of such grade. Whoever sells, distributes, transports, offers or exposes for sale a fertilizer or grade of fertilizer without having filed the statement and paid the tax required by this section shall be punished by a fine of not more than \$100 for the 1st offense, nor more than \$200 for each subsequent offense.'