

MAINE STATE LEGISLATURE

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

Legislative Document

No. 988

H. P. 1366

House of Representatives, February 19, 1947

Transmitted by revisor of statutes pursuant to joint order.

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

HARVEY R. PEASE, Clerk

Presented by Mr. Dorsey of Fort Fairfield.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT Increasing the Potato Tax.

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

Sec. 1. R. S., c. 14, § 208, amended. Section 208 of chapter 14 of the revised statutes is hereby amended to read as follows:

‘**Sec. 208. Tax of 2c per barrel on potatoes.** A tax is levied and imposed at the rate of ~~4c~~ 2c per barrel on all potatoes raised in this state, except that no tax shall be imposed upon any potatoes which are retained by the grower to be used by him for seed purposes or for home consumption, or for the sale of culls at industrial plants.’

Sec. 2. R. S., c. 14, § 211, repealed and replaced. Section 211 of chapter 14 of the revised statutes is hereby repealed and the following enacted in place thereof:

‘**Sec. 211. Shipper entitled to deduct tax from selling price.** The shipper shall be liable to pay the 2c tax imposed by section 208. He shall be entitled to deduct 1c of this tax from the selling price from all potatoes so purchased by the shipper.’

Sec. 3. R. S., c. 14, § 212, amended. Section 212 of chapter 14 of the revised statutes, as amended by section 2 of chapter 30 of the public laws of 1945, is hereby further amended to read as follows:

‘Sec. 212. Report of shipments to be made on 15th of each month for preceding month; tax to be paid on or before 1st day of month succeeding filing of report. Every shipper shall keep as a part of his permanent records a record of all purchases, sales and shipments of potatoes, which said records shall be open for inspection at all times as hereinafter provided, and every shipper shall, on or before the 15th day of each month, render a report to the state tax assessor stating the quantity of potatoes received, sold or shipped by him during the preceding calendar month, on forms to be furnished by said tax assessor, and said report shall contain such further information pertinent thereto as said state tax assessor shall prescribe. On or before the 1st day of the calendar month succeeding the filing of said report, each shipper shall pay to the state tax assessor a tax at the rate of ~~10~~ 20¢ per barrel upon all potatoes so reported as purchased, sold or shipped as determined by the state tax assessor. The state tax assessor shall pay over all receipts from such tax to the treasurer of state daily.’

Sec. 4. R. S., c. 14, § 215, amended. Section 215 of chapter 14 of the revised statutes is hereby amended to read as follows:

‘Sec. 215. Appropriation of moneys received. Moneys received through the provisions of sections 206 to 217, 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 208 **hereof**, and the enforcement of all the provisions of sections 206 to 217, inclusive.

II. A sum which shall ~~equal at least~~ **not exceed** 25% of the money collected shall be used and applied for the purpose of investigating and determining better methods of production, shipment, and merchandising of potatoes, and for the manufacture and merchandising of potato by-products by the Maine agricultural experiment station under the supervision of the Maine development commission.

III. A sum which shall equal at least 25% of the money collected shall be used for the general purpose of merchandising and advertising Maine potatoes for food and for seed purposes under the direction of the Maine development commission.

IV. A sum which shall equal at least 25% of the money collected shall be used for the purpose of maintaining field men in any terminal market, either domestic or foreign, and/or a representative in Washington, D. C., or wherever national potato policy shall be formulated. All personnel

employed in accordance with this subsection shall be under the direction and supervision of the potato tax committee.

V. The funds remaining over and above the expenses of carrying out the provisions of sections 206 to 217, inclusive, including the expenditures authorized under the provisions of subsections ~~II and III and IV~~ of this section, may be expended by the commission to carry out the ~~purposes outlined in said subsections as it may determine~~ such activities as in the opinion of the Maine potato tax committee will best further the potato industry of Maine.'