

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. 1293

H. P. 1621

House of Representatives, March 12, 1947.

Transmitted by revisor of statutes pursuant to joint order

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Bove of Naples.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT Imposing a Tax on Dynamite.

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

R. S., c. 14, §§ 244-249, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto 6 new sections to be numbered 244 to 249, inclusive, to read as follows:

'Sec. 244. Tax imposed. A tax is hereby levied and imposed on blasting caps and dynamite in the possession of any manufacturer or retailer in this state at the following rates: 10c per 100 of blasting caps; 20c per 100 of electric blasting caps; \$4 per 100 pounds of dynamite.

Sec. 245. Manufacturer and retailer to file application with state tax assessor; contents of applications. Every manufacturer or retailer of blasting caps and dynamite shall file an application with the state tax assessor, on forms prescribed and furnished by the state tax assessor which shall contain the name under which such manufacturer or retailer is transacting business within the state and 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 the names and addresses of its principal officers and agents within the state. The state tax assessor

will then issue a certificate to the manufacturer or retailer. No manufacturer or retailer shall sell any blasting caps or dynamite until such certificate is furnished as required by this section.

Sec. 246. Manufacturer or retailer entitled to deduct tax from selling price. Each manufacturer or retailer becoming liable to pay the tax imposed by section 244 shall charge and collect from the consumer the tax to be deducted from the purchase price of all blasting caps and dynamite subject to the tax.

Sec. 247. Report of sales 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 manufacturer or retailer shall keep as a part of his permanent records a record of all purchases, sales, and shipments of blasting caps and dynamite, which said records shall be open for inspection at all times as hereinafter provided, and every manufacturer or retailer shall, on or before the 15th day of each month, render a report to the state tax assessor stating the quantity of blasting caps and dynamite 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 manufacturer or retailer shall pay to the state tax assessor the tax on all blasting caps or dynamite 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. 248. State tax assessor to have authority to inspect. The state tax assessor or his duly authorized agent shall have authority to enter any place of business of any manufacturer or retailer or any car, boat, truck or other conveyance in which blasting caps or dynamite are to be transported, and to inspect any books or records of any manufacturer or retailer for the purpose of determining what blasting caps or dynamite are taxable, or for the purpose of determining the truth or falsity of any statement or return made by any manufacturer or retailer.

Sec. 249. Penalty for false return or violation of provisions; tax may be collected by civil action; jurisdiction. Any manufacturer or retailer of blasting caps or dynamite who shall make any false or fraudulent report or return, or who shall evade or violate any of the provisions of sections 244 to 249, inclusive, shall be punished by a fine of not more than \$500. Whenever any manufacturer or retailer shall fail to pay any tax due under the provisions of said sections within the time limited herein, the attorney-

general shall enforce payment of such tax by civil action against such manufacturer or retailer for the amount of such tax, either in the superior court or municipal court in and for the county in which such manufacturer or retailer has his residence or established place of business.'