

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1453**

H. P. 1725

House of Representatives, April 23, 1947.

Reported by a majority of Committee on State Lands and Forest Preservation and printed under joint rules.

HARVEY R. PEASE, Clerk.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-SEVEN

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**AN ACT Creating Woods Products Research Service Center.**

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

R. S., c. 14, §§ 244-253, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto 10 new sections to be numbered 244 to 253, inclusive, to read as follows:

**Sec. 244. Purpose.** Forest products are one of the most valuable assets of the state, and sections 244 to 253, inclusive, were enacted to meet a vital need for information regarding wood products and the interpretation of available data on research and development work, to promote the manufacture and marketing of such products.

**Sec. 245. Terms defined.** The terms used in sections 244 to 253, inclusive, shall be construed as follows:

“Bolt” shall mean short logs commonly used for the manufacture of novelties;

“Manufacturer” shall mean any person, partnership, association, firm or corporation engaged in the process of converting logs into hardwood long lumber or into hardwood or softwood novelties but shall not mean any person, partnership, association, firm or corporation which, in any calen-

dar year, manufactures hardwood and softwood lumber in the amount of 50,000 board feet or less or 100 cords or less of hardwood or softwood bolts to be manufactured into novelties;

“Long lumber” shall mean boards and dimension lumber, but shall not include such lumber to be further processed into novelties in this state;

“Novelties” shall mean all manufactured wood products other than long lumber as above defined; but shall not include pulp or paper products.

Sec. 246. Tax imposed. A tax is hereby levied and imposed at the rate of 6c per thousand board feet on hardwood and softwood lumber in the possession of the manufacturer, and 3c per cord on hardwood and softwood bolts in the possession of the manufacturer to be manufactured into novelties in this state.

Sec. 247. Manufacturers to file applications with state tax assessor; contents of applications. Every manufacturer, as defined in section 245, shall file an application with the state tax assessor, on forms prescribed and furnished by the state tax assessor which shall contain such information as the state tax assessor deems necessary.

Sec. 248. Reports to be made quarterly; tax to be paid on or before 1st day of month succeeding filing of report. Every manufacturer shall keep as a part of his permanent records a record of all hardwood and softwood lumber in his possession and bolts to be manufactured into novelties and sales and shipments of lumber and novelties, which said records shall be open for inspection at all times as hereinafter provided, and every manufacturer shall, on or before the 15th day of January, April, July and October, render a report to the state tax assessor stating the quantity of board feet of hardwood and softwood lumber in his possession and cords of bolts to be manufactured into novelties or shipped by him during the preceding 3 months, 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 shall pay to the state tax assessor the tax due under the provisions of section 246, 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. 249. 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 any car, boat, truck or other conveyance in which lumber or novelties are to be transported, and to inspect

any books or records of any manufacturer for the purpose of determining what lumber or bolts are taxable under the provisions of sections 244 to 253, inclusive, or for the purpose of determining the truth or falsity of any statement or return made by any manufacturer.

Sec. 250. Penalty for false return or violation of provisions; tax may be collected by civil action; jurisdiction. Any manufacturer, as defined in section 245, who shall make any false or fraudulent report or return required by sections 244 to 253, inclusive, or who shall evade or violate any of the provisions of said sections, shall be punished by a fine of not more than \$500. Whenever any manufacturer 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 for the amount of such tax, either in the superior court or municipal court in and for the county in which such manufacturer has his residence or established place of business.

Sec. 251. Appropriation of moneys received. Moneys received through the provisions of sections 244 to 253, 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 246 hereof, and the enforcement of all the provisions of sections 244 to 253, inclusive.

II. The funds remaining over and above the expenses of collecting the tax, and enforcing the provisions of sections 244 to 253, inclusive, shall be devoted to the establishment and maintenance of a woods products research service center, under the supervision of the woods products advisory board provided for in section 252, to obtain and correlate all possible data on research work that has been or is being done in connection with wood products; to study the lumber, wood turning and related industries; to standardize grading rules and marketing methods for hardwood and softwood products; and to do such other research in connection with wood use as the woods products advisory board may deem advisable. The woods products advisory board shall have authority to employ such personnel as funds available under this section permit, to carry out the purposes of this section; and said board may delegate the authority to hire such personnel to the office of the president of the University of Maine. The woods products advisory board is hereby authorized to accept donations from private individuals, corporations or organizations, which shall be paid over to the treasurer of state and be used in accordance with this section.

Sec. 252. Woods products advisory board; appointment. The gover-

nor, with the advice and consent of the council, shall appoint a woods products advisory board which shall be charged with the duty of carrying out the provisions of sections 244 to 253, inclusive. One member of the board shall represent the softwood long lumber manufacturers; 1 member shall represent the hardwood long lumber manufacturers; 1 member shall represent the hardwood turning industry; 1 member shall represent the pulp and paper industry; and 1 member shall represent the timberland owners. When first chosen, the representative of softwood long lumber manufacturers shall be appointed for a term of 1 year; the representative of the hardwood long lumber manufacturers shall be appointed for a term of 2 years; the representative of the hardwood turning industry shall be appointed for a term of 3 years; the representative of the pulp and paper industry shall be appointed for a term of 4 years and the representative of the timberland owners shall be appointed for a term of 5 years. Thereafter, each member shall be appointed for a term of 5 years and shall serve until his successor has been duly appointed and qualified. The board shall choose its own chairman. In case of a vacancy caused by death, resignation or otherwise, the vacancy shall be filled for the unexpired period of the term. These members shall serve without compensation but shall be reimbursed for expenses incurred in the performance of their duties. The following persons shall be ex officio members of the board: the state forester; the extension forester; the research director of the University of Maine; and the head of the forestry department of the University of Maine.

Sec. 253. Tax in addition to other taxes. All taxes imposed and collected under the provisions of sections 244 to 253, inclusive, shall be in addition to any other taxes legally imposed or collected under any other provisions of the state now or hereafter in force.