

# MAINE STATE LEGISLATURE

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

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**Legislative Document**

**No. 485**

S. P. 284

In Senate, February 9, 1949.

Referred to Committee on Agriculture. Sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Brown of Aroostook.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-NINE

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AN ACT Relating to the Tax on Commercial Fertilizer.

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

R. S., c. 14, §§ 217-A-217-D, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto 4 new sections to be numbered 217-A to 217-D, inclusive, to read as follows:

**Fertilizer Tax**

Sec. 217-A. Fee on commercial fertilizer sold. Any person, firm or corporation who shall manufacture, sell, distribute, transport, offer or expose for sale, distribution or transportation in this state any mixed fertilizer shall on or before September 1st in each year file with the state tax assessor a sworn statement, in such form as the state tax assessor may prescribe, listing exactly the number of net tons of mixed fertilizer sold by him in the state during the 12 months preceding July 1 of the current year. With the filing of said statement, each such person, firm or corporation shall pay to the state tax assessor a fee of 1c a ton of 2,000 pounds for mixed fertilizer so sold. Whenever a statement has been filed and the fee required by this section has been paid, no other person shall be required to pay the fee. The state tax assessor or his agents shall be authorized to examine the books of

the person, firm or corporation filing the statement for the purpose of verifying the same.

Sec. 217-B. Disposition of fees. The fees so collected by the state tax assessor shall be deposited with the treasurer of state and appropriated for carrying out the provisions of sections 162 and 164 of chapter 27 including the cost of inspection, sampling and analysis of commercial fertilizer. Such funds shall not lapse but shall remain a continuing carrying account.

Sec. 217-C. Penalty. Whoever sells, offers or exposes for sale a mixed fertilizer without having filed the statement and paid the fee required by section 217-A shall be punished by a fine of not more than \$100 for the 1st offense, or more than \$200 for each subsequent offense.

Sec. 217-D. Tonnage filed with commissioner of agriculture. Each such person, firm or corporation shall on or before September 1st in each year file with the commissioner of agriculture, on forms prescribed by him, the number of tons of each grade sold during the 12 months preceding July 1 of the current year.'