

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

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

Legislative Document

No. 533

H. P. 1107

House of Representatives, February 10, 1949.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Fuller of Buckfield.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT Imposing a Tax on Apples for Promoting the Use of Maine Apples and Apple Products.

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

R. S., c. 14, §§ 244-256, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto 13 new sections, to be numbered 244 to 256, inclusive, to read as follows:

'Apple Tax

Sec. 244. Purpose of §§ 244-256, inclusive. The production of apples is one of the larger agricultural industries of the state of Maine and sections 244 to 256, inclusive, are enacted into law to conserve and promote the prosperity and welfare of the state of Maine and of the apple industry of this state by fostering and promoting better methods of merchandising, advertising Maine apples and apple products, and assisting research and investigation relating to production problems and uses of apples and apple products, and to protect the general public by educating it in reference to the various varieties and grades of Maine apples, the time to use and consume each variety and the uses to which each variety should be put.

Sec. 245. Definitions. As used in sections 244 to 256, inclusive, unless

the context clearly otherwise requires, the following terms shall have the following meanings:

“Box” shall mean the bushel as commonly used in the apple industry the amount of apples that can be contained in not less than 2,140 cubic inches and not more than 2,500 cubic inches; on apples sold in container other than the box, 42 pounds shall be considered the equivalent of a box of apples.

“Commercial apples” shall mean and include all apples grown and produced in Maine, for the fresh market sale whether in bulk or loose in boxes or any other container or packed in any style package;

“Commission” shall mean the Maine apple commission as created by section 253;

“Dealer” shall mean and include any person who handles, ships, buys or sells apples or who acts as sales or purchasing agent or broker;

“Grower” shall mean and include any person who grows apples, whether as owner, agent or otherwise; provided he sells more than 100 bushels of apples in any one season;

“Handler” or “handlers” shall mean and include any person who ships or initiates the shipping operation or who receives for processing whether as owner, agent or otherwise;

“Person” shall mean individuals, corporations, partnerships, trusts, associations, cooperatives and any and all other business units devices and arrangements;

“Process apples” shall include any and all apples shipped to any processing plant in or out of the state;

“Processor” or “processing plant” shall mean and include every person and every place to whom or to which apples are delivered for the purpose of drying, dehydrating, canning, pressing, powdering, extracting, cooking, freezing or for use in producing or manufacturing a product or manufactured article;

“Season” or “seasonal year” shall mean the time between July 1 of any year to and including June 30 of the following year;

“Shipment” or “shipped” shall be deemed to take place when the apples are loaded by the grower, whether in bulk or loose in boxes or other container or packed in any style package, in the car, boat, truck, wagon or other conveyance to be transported. Apples being moved from the orchard

where grown to a packing house or warehouse for grading and for packing shall not be deemed a shipment or to be shipped.

Sec. 246. Tax of 2c per box on commercial apples; 3c per cwt. on process apples.

I. There is hereby levied on all commercial apples grown in Maine and moved into the channels of commerce, beginning with the harvest of 1949, an excise tax of 2c per box. Such excise tax shall be paid by the grower of such apples at the time and in the manner hereinafter provided.

II. There is hereby levied on all process apples grown in Maine and moved into processing plants, beginning with the harvest of 1949, an excise tax of 3c per 100 pounds. Such excise tax shall be paid by the grower of such apples.

Sec. 247. Grower of apples to file application with state tax assessor; contents of application; not to ship until certificate is issued. Every grower of apples, 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 the name under which such grower is transacting business, the place or places of business and location of loading and shipping places and agents of grower; 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. The state tax assessor shall then issue a certificate to the grower, and no grower shall sell or ship process or commercial apples, as defined in section 245, until such certificate is furnished.

Sec. 248. Records and time of making report. Every handler or handler's agent shall keep a complete and accurate record of the number of boxes or weight of apples handled, shipped or processed by him each seasonal year. Such record shall be in such form and contain such information as the state tax assessor shall by rule or regulation prescribe. Such records shall be preserved by such handler or handler's agent for a period of 2 years and shall be offered and submitted for inspection at any time upon written or oral request or demand by the state tax assessor or his duly authorized agent.

Every grower shall submit to the state tax assessor not later than January 15 of each year a signed statement of all apples subject to taxes provided in section 246 sold by him or delivered to a processor between July 1 and December 31, inclusive, of the preceding year. Such apples shall be reported on forms prescribed and furnished by the state tax assessor. Any

grower who sells apples or delivers apples to a processor after December 31 shall file a signed statement with the state tax assessor not later than July 15 showing such apples as sold or delivered by him up to and including June 30.

Sec. 250. Time of payment. The excise tax on apples sold, as levied by section 246, shall be due and payable as follows: on apples sold between July 1 and December 31, not later than January 15; and on apples sold between January 1 and June 30, not later than July 15.

Sec. 251. State tax assessor or his agent 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 grower, handler or processor, or any car, boat, truck or other conveyance in which apples are to be transported and to inspect any books or records of any grower, handler or processor for the purpose of determining what apples are taxable under the provisions of sections 244 to 256, inclusive, or for the purpose of determining the truth or falsity of any statement or return made by any grower, handler or processor.

Sec. 252. Penalty for false return or violation of provisions; tax may be collected by civil action; jurisdiction. Any grower or handler of apples, as defined in section 245, who shall make a false or fraudulent report or return required by sections 244 to 256, 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 grower shall fail to pay any tax due under the provisions of said sections, within the time limited therein, the attorney general shall enforce payment of such tax by civil action against such person for the amount of such tax either in the municipal court or in the superior court in and for the county in which such person has his residence or established place of business.

Sec. 253. Maine apple commission. There is hereby created a Maine apple commission, which shall be the executive committee of the Maine state pomological society duly elected by ballot in accordance with the by-laws of such society and which consists of 7 voting members and 2 advisory members, one of whom is a representative from the state department of agriculture.

Sec. 254. Powers and duties of commission. It shall be the duty of the commission to plan and conduct campaigns of education, advertising, publicity, sales promotion and research for the purpose of increasing the demand for and the consumption of Maine apples and apple products. The

commission may make contracts, expend money of the apple merchandising fund and do whatever else may be necessary to effectuate the purposes of sections 244 to 256, inclusive.

The commission shall have authority to cooperate with other state, regional and national agricultural and horticultural organizations and agencies in research, advertising, publicity, education and other means of promoting the sale and use of apples, and to expend moneys of the apple merchandising fund for such purposes.

The commission shall have authority to appoint a secretary and such other employees as may be necessary, at salaries to be fixed by the commission. All employees handling money shall be required to furnish surety bonds.

All funds levied and collected under the provisions of sections 244 to 256, inclusive, shall be administered by the commission.

Sec. 255. Apple merchandising fund created; how administered. All moneys levied and collected under the provisions of sections 244 to 256, inclusive, shall be credited on the books of the treasurer of state to a fund to be known as the "apple merchandising fund" which is hereby created. All moneys credited to the apple merchandising fund are hereby appropriated for the purposes set forth in said sections and shall be used exclusively for the collection of the taxes, the payment for personal services and expenses of the commission, their employees and agents, and the payment of materials and supplies necessary to effectuate the purposes and objects of sections 244 to 256, inclusive. Any unexpended balances shall not lapse, but shall remain a continuing carrying account.

Sec. 256. Moneys to be expended, how. All moneys collected under the provisions of sections 244 to 256, inclusive, shall be expended by the Maine apple commission on approval of the state controller issued on vouchers signed by the duly authorized officer of the commission.'