

# 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. 1596**

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H. P. 2105

House of Representatives, April 29, 1949.

Received by unanimous consent. Referred to Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Bucknam of Whiting.

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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 to Provide for a Self-Imposed Tax on Sardines for an Industry Development Fund.**

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**Emergency preamble.** Whereas, the packing of sardines is one of the most important coastal marine industries of the state; and

Whereas, it is vitally necessary along the coast to furnish employment and enhance the livelihood of the people of Maine there; and

Whereas, legislation seems necessary to better promote and conserve the prosperity and welfare of all concerned by thus fostering and promoting better methods of production, merchandising and advertising of the sardine industry in this state; and

Whereas, in the judgment of the legislature, these facts create an emergency within the meaning of the constitution of Maine, and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore

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

**R. S., c. 14, §§ 244-254, additional.** Chapter 14 of the revised statutes is hereby amended by adding thereto 11 new sections to be numbered 244 to 254, inclusive, to read as follows:

**'Sec. 244. Purpose.** The packing of sardines is one of the most impor-

tant coastal marine industries of the state, and sections 244 to 254, inclusive, if enacted into law, will conserve and promote the prosperity and welfare of all concerned by fostering and promoting better methods of production, merchandising and advertising the sardine industry in this state.

Sec. 245. Terms defined. For the purpose of sections 244 to 254, inclusive, the term "sardine" shall be held to include any small, canned, clupeoid fish being the fish commonly called herring, particularly the clupea harengus.

A "case" of sardines shall mean 100  $\frac{1}{4}$ -cans of sardines packed in oil, mustard or tomato sauce, or any other packing medium. A "case" of sardines shall mean 48  $\frac{3}{4}$ -cans packed in tomato or mustard sauce. A "case" of sardines shall mean 48 cans of 1 pound ovals or 8 ounce ovals, packed in mustard or tomato sauce, or any other packing medium.

"Packer" shall mean any person, partnership, association, firm or corporation engaged in packing sardines.

Sec. 246. A tax of 10c per case on sardines. A tax is levied and imposed at the rate of 10c per case on all sardines packed in this state.

Sec. 247. Time tax is due. The tax imposed by section 246 shall be due upon any particular lot or quantity of sardines under the provisions of section 249.

Sec. 248. Packers to file application with state tax assessor. Every packer of sardines 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 packer is transacting business within the state, the place or places of business where packing is taking place, 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 packer and no packer shall sell or ship any sardines as defined in section 245, until such certificate is furnished as required by this section.

Sec. 249. Reports of production and payment of tax. Every packer shall keep as a part of his permanent records, a record of all sardines packed which said records shall be open for inspection at all times as hereinafter provided, and every packer shall on or before the 15th day of each month render a report to the state tax assessor stating the quantity of sardines packed, sold or shipped by him during the preceding calendar month

on forms to be furnished by said state 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 packer shall pay to the state tax assessor a tax at the rate of 10c per case on all sardines so reported as packed, 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. 250. 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 packer, or any car, boat, truck or other conveyance in which sardines are to be transported, and duly inspect any books or records of any packer for the purpose of determining what sardines are taxable under this tax law, or for the purpose of determining the truth or falsity of any statement or return made by any packer, and he shall have authority to delegate such powers to the commissioner of agriculture, his deputies, agents, servants or employees.

Sec. 251. Penalty for false return or violation of provisions. Any packer of sardines as defined in section 245, who shall make any false or fraudulent report or return required by sections 244 to 254, 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 packer 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 the packer for the amount of such tax either in the superior court or municipal court in and for the county in which such packer has his residence or established place of business.

Sec. 252. Appropriation of moneys received. Money received under the provisions of sections 244 to 254, inclusive, by the treasurer of state shall be appropriated and used for the following purposes:

- I. For the collection of the tax and the enforcement of all provisions of sections 244 to 254, inclusive.
- II. For the purpose of merchandising and advertising Maine sardines for food, under the direction of the Maine development commission.

Sec. 253. Maine sardine tax committee. The Maine sardine tax committee shall consist of 5 members to be appointed by the commissioner of agriculture from representatives of the sardine industry in this state.

Three of these members shall be residents of Washington county, one from the central coastal district, so called, and one from the western coastal district. Each member shall be appointed for the term of 2 years or until his successor is duly appointed and qualified. In the case of a vacancy caused by death, resignation or otherwise, the vacancy shall be filled by the commissioner of agriculture for the unexpired period of the term. The said committee shall work with the **Maine development commission in an advisory capacity**, to assist the committee in carrying out the provisions of sections 244 to 254, inclusive. The members of the committee shall serve without compensation but shall be reimbursed for expenses incurred in the performance of their duties.

Sec. 254. Tax in addition to other taxes. All taxes imposed and collected under the provisions of sections 244 to 254, inclusive, shall be in addition to other taxes legally imposed or collected under any other provisions of the law of the state now or hereinafter in force.'

**Emergency clause.** In view of the emergency cited in the preamble, this act shall take effect when approved.