

# 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 I F T H   L E G I S L A T U R E

---

---

**Legislative Document**

**No. 913**

---

---

S. P. 26

In Senate, January 10, 1951

Referred to the Committee on Natural Resources. Sent down for concurrence and ordered printed. Referred from the 94th Legislature to the 95th Legislature.

CHESTER T. WINSLOW, Secretary

---

---

**STATE OF MAINE**

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-ONE

---

**AN ACT Creating Greater Utilization of Wood Waste and Development  
of New Products.**

---

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 logs not less than 24" nor more than 96" long to be processed into novelties;

**"Manufacturer"** shall mean any person, partnership, association, firm or corporation engaged in the process of converting logs into long lumber or

converting bolts into novelties but shall not mean any person, partnership, association, firm or corporation which, in any calendar 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;

“Manufacture” shall be deemed to take place when the original log or bolt is first processed, even though it may be subject to further processing before sale or use;

“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 pulpwood or paper products.

Sec. 246. Tax imposed. A tax is hereby levied and imposed at the rate of 3c per thousand board feet on long lumber manufactured in this state, and 1½c per cord on bolts 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 long lumber manufactured by him and bolts manufactured by him into novelties, which 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 long lumber manufactured by him and cords of bolts manufactured into novelties by him, during the preceding 3 months, on forms to be furnished by the state tax assessor, and said report shall contain such further information pertinent thereto as the 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 receipt 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 in which long lumber or novelties are to be manufactured, and to inspect any books or records of any manufacturer for the purpose of determining what long 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; to do such other research in connection with wood use as the wood products advisory board may deem advisable and to make such findings available to the industry. 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 governor, 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 flat ware manufacturers; 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 flat ware 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 forest commissioner; 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.'