

MAINE STATE LEGISLATURE

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NINETY-SEVENTH LEGISLATURE

Legislative Document

No. 687

S. P. 258

In Senate, February 10, 1955

Referred to the Committee on Taxation, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Dunham of Hancock.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

AN ACT Relating to Maine Sardine Tax Committee and Suspending Sardine Tax on Certain Cases of Sardines.

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

Sec. 1. R. S., c. 16, § 262, amended. Section 262 of chapter 16 of the revised statutes is hereby amended to read as follows:

'Sec. 262. Excise tax on sardines. The packing of sardines is declared to constitute the introduction of sardines into the channels of trade.

An excise tax of 25c per case, as defined in subsections I, II and III of section 261, is levied and imposed upon the privilege of packing sardines; provided, however, that if on April 1st of any year there shall remain unexpended in the hands of the Treasurer of State from excise taxes collected under the provisions of sections 260 to 269, inclusive, the sum of \$500,000, then such excise tax shall not be levied and imposed upon the privilege of packing sardines during the 12 months following such April 1st.

The tax provided by this section shall be suspended on all cases of sardines described in subsection III of section 261 packed between January 1, 1955 and January 1, 1957.'

ter 16 of the revised statutes is hereby amended to read as follows:
ter 16 of the revised statute is hereby amended to read as follows:

'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 10th day of each month render a report to the State Tax Assessor, stating the quantity of sardines packed

by him during the preceding calendar month, on forms to be furnished by said State Tax Assessor, and at the same time shall pay to the State Tax Assessor the tax of 25c per case on all sardines so reported as packed, **except that the tax on items described in subsection III of section 261 shall be suspended on all such items packed between January 1, 1955 and January 1, 1957.**

Sec. 3. R. S., c. 16, § 268, amended. The 2nd sentence of section 268 of chapter 16 of the revised statutes is hereby amended to read as follows:

~~Five~~ **Four** members of said Committee shall constitute a quorum for the transaction of all business and the carrying out of the duties of the Committee.

Sec. 4. Effective date; refunds. The provisions of sections 1 and 2 of this act shall be retroactive to January 1, 1955. The State Tax Assessor is hereby authorized and directed to make such refunds as may be necessary to give effect to the provisions of said sections.