

MAINE STATE LEGISLATURE

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

Legislative Document

No. 1159

H. P. 1019

House of Representatives, March 2, 1955

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

HARVEY R. PEASE, Clerk

Presented by Mr. McCluskey of Warren.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

AN ACT Providing for a Tax on Quahogs.

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

R. S., c. 16, §§ 282-289, additional. Chapter 16 of the revised statutes is hereby amended by adding thereto 8 new sections to be numbered 282 to 289, inclusive, to read as follows:

'Quahog Tax.

Sec. 282 Purpose. The quahogs in Maine constitute a renewable natural resource of great value to the Casco Bay coastal region and the State, and sections 282 to 289, inclusive, are enacted into law in order that funds may be available to the Research Division of the Sea and Shore Fisheries Department to cooperate with the coastal communities in paying for the purchase, maintenance and operation of boats and equipment to transplant seed quahogs from heavy concentrations to commercially depleted shellfish areas, and carry on other management and scientific work deemed necessary for the financial benefit of the industry.

Sec. 283. Definitions. The terms used in sections 282 to 289, inclusive, shall be construed as follows:

- I. "Quahogs" shall mean a marine mollusk (*Venus mercenaria*) commonly called hard shelled clams.
- II. "Primary producer" shall mean any person who digs or takes quahogs from the flats or waters of the coast of Maine for commercial purposes.
- III. "Shellfish dealer" shall mean any person, partnership, association, firm,

corporation or entity holding a Sea and Shore Fisheries Department wholesale seafood dealer's and processor's license or a resident or nonresident interstate shellfish transportation license engaged in buying quahogs from the primary producers and dealing in quahogs in the wholesale trade.

IV. "Landed value" shall mean the amount of money paid to the primary producer by the shellfish dealer for quahogs dug or taken from the coastal waters.

Sec. 284. Tax on quahogs. There is levied and imposed a tax at the rate of 5% on the landed value of all quahogs purchased from the primary producers by shellfish dealers.

Sec. 285. Report of purchases; when tax due. Every shellfish dealer buying quahogs shall keep as a part of his permanent records a record of all purchases, sales and shipments of quahogs and said records shall be open for inspection at all times as hereinafter provided and every shellfish dealer on or before the 10th of each month shall render a report to the State Tax Assessor stating the quantity of quahogs bought by him, during the preceding calendar month, on forms to be furnished by the State Tax Assessor, and at the same time shall pay to the State Tax Assessor the tax of 5% of the landed value of all quahogs purchased from primary producers for the preceding calendar month.

Sec. 286. Authority to inspect. The State Tax Assessor or his duly authorized agent shall have authority to enter any place of business of a shellfish dealer, or any car, boat, truck or other conveyance in which quahogs are to be transported, and duly inspect any books or records of any shellfish dealer for the purpose of determining the truth or falsity of any statement or return made by any shellfish dealer, and he shall have authority to delegate such powers to the Commissioner of Sea and Shore Fisheries, his agents or employees.

Sec. 287. Determination of tax by assessor. If any shellfish dealer shall neglect or refuse to make and file any report as required by section 285, or shall file an incorrect or fraudulent report, the State Tax Assessor shall determine after an investigation the tax liability of such shellfish dealer for any particular month or months, and the State Tax Assessor shall assess the tax due the State, giving notice of such assessment to the shellfish dealer liable therefor, and make demand upon him for payment thereof.

In any action or proceeding for the collection of the quahog tax, the assessment by the State Tax Assessor of the tax due to the State shall constitute prima facie evidence of the claim of the State and the burden of proof shall be upon the shellfish dealer to show the assessment was incorrect.

Sec. 288. False return or violation of provisions. Any shellfish dealer who shall make any false or fraudulent report or return required by sections 284 and 285, or who shall evade or violate any of the provisions of said sections shall be punished by a fine of not more than \$500, and his wholesale seafood dealer's and processor's license and his resident or nonresident interstate shellfish transportation license shall be suspended by the Commissioner of Sea and Shore Fisheries until such fine and all payments due the State on the aforesaid quahog tax are paid in full. Whenever any shellfish dealer 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 shellfish dealer for the amount of such tax in either the Superior Court in Kennebec county or in a municipal court in the county in which such shellfish dealer has his residence or established place of business.

Sec. 289. Appropriation and use of moneys received. Money received under the provisions of sections 282 to 289, 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 284 and for the enforcement of all the provisions of sections 282 to 289, inclusive.
- II. The balance in such amounts as shall from time to time be determined by the Commissioner of Sea and Shore Fisheries:
 - A. For the purpose of buying, maintaining and operating boats and equipment to transplant seed quahogs to flats and waters of the State.
 - B. To carry on scientific and management work deemed necessary for the benefit of the quahog industry. Any unexpended balance from the above apportionment shall not lapse, but shall be carried forward to the same fund for the next fiscal year.'