

# 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)

Transmitted by Director of Legislative Research pursuant to joint order.

---

---

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

---

---

**Legislative Document**

**No. 821**

---

---

S. P. 297

In Senate, February 18, 1959

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Ross of Sagadahoc.

---

---

**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-NINE

---

---

**AN ACT Relating to Liability of Producers for Quahog Tax.**

---

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

**Sec. 1. R. S., c. 16, § 296, amended.** Section 296 of chapter 16 of the Revised Statutes, as enacted by section 22 of chapter 429 of the public laws of 1957, is amended to read as follows:

‘**Sec. 296. Tax on quahogs.** There is levied and imposed a tax at the rate of ~~5%~~ 3% on the landed value of all quahogs purchased from the primary producers by shellfish dealers.’

**Sec. 2. R. S., c. 16, § 296-A, additional.** Chapter 16 of the Revised Statutes is amended by adding a new section to be numbered 296-A, to read as follows:

‘**Sec. 296-A. Shellfish dealer required to deduct tax from purchase price.** Each shellfish dealer, purchasing quahogs and paying or becoming liable to pay the tax imposed by section 296, shall charge and collect from the primary producer a tax at the rate of 3% of the landed value, to be deducted from the purchase price of all quahogs subject to the tax so purchased by such shellfish dealer.’

**Sec. 3. R. S., c. 16, § 297, amended.** Section 297 of chapter 16 of the Revised Statutes, as enacted by section 22 of chapter 429 of the public laws of 1957, is amended to read as follows:

‘**Sec. 297. 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 forward~~ to the State Tax Assessor **payment of** the tax of ~~5%~~ **3%** of the landed value of all quahogs purchased from primary producers for the preceding calendar month. **All such money so collected shall be transmitted forthwith by the State Tax Assessor to the Treasurer of State.'**