## MAINE STATE LEGISLATURE

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## STATE OF MAINE HOUSE OF REPRESENTATIVES 99th LEGISLATURE

SENATE AMENDMENT "A" to S. P. 298, L. D. 822, Bill, "An Act Repealing the Tax on Quahogs."

Amend said Bill by striking out everything after the enacting clause and inserting in place thereof the following:

- "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, §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 shell-fish 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% 3% of the landed value of all quahogs purchased from primary producers for the preceding calendar month.'

Presented by Senator Ross of Sagadahoc.

Read and Adopted in the Senate April 27, 1959.

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(Filing No. 271)