

# MAINE STATE LEGISLATURE

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**LAWS**  
OF THE  
**STATE OF MAINE**  
AS PASSED BY THE

**ONE HUNDRED AND TENTH LEGISLATURE**

**FIRST REGULAR SESSION**  
December 3, 1980 to June 19, 1981

**AND AT THE**

**FIRST SPECIAL SESSION**  
August 3, 1981

**PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN  
ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED, TITLE  
3, SECTION 164, SUBSECTION 6.**

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**K.J. Printing Co.**  
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1981

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED AT THE  
FIRST REGULAR SESSION

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ONE HUNDRED AND TENTH LEGISLATURE

1981

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employer maintains coverage by an employer's liability insurance policy as provided in section 4; or

D. Employers of employees engaged in aquaculture as seasonal or casual laborers, provided that the employer maintains coverage by an employer's liability insurance policy as provided in section 4.

Effective September 18, 1981

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## CHAPTER 71

H. P. 117 — L. D. 149

### AN ACT to Increase the Rate of Tax and Amend the Membership Requirements of the Sardine Council under the Sardine Tax Law.

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

Sec. 1. 36 MRSA § 4693, first ¶, 3rd sentence is amended to read:

~~Such~~ The members shall be practical sardine packers, operating within the State, who shall have been actively engaged in packing sardines for not less than ~~5~~ 2 years and each shall be so actively engaged during his continuance in office.

Sec. 2. 36 MRSA § 4695, 2nd ¶ is amended to read:

An excise tax of ~~25¢~~ 40¢ per case, as defined in section 4692, subsections 1 to 3, is levied and imposed upon the privilege of packing sardines.

Sec. 3. 36 MRSA § 4697, first sentence, as amended by PL 1979, c. 378, § 34, is further amended to read:

Every packer shall, on or before the 10th day of each month, report to the State Tax Assessor the quantity of sardines packed by him during the preceding calendar month, on forms furnished by the State Tax Assessor, and pay to the State Tax Assessor the tax of ~~25¢~~ 40¢ per case on all sardines reported as packed.

Sec. 4. **Effective date.** This Act takes effect on November 1, 1981.

Effective November 1, 1981