

MAINE STATE LEGISLATURE

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PART 7

SPECIAL TAXES

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CHAPTER 701

BLUEBERRY TAX

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§ 4301. Purpose

The production of blueberries is one of the most important agricultural industries of the State, and this chapter is enacted into law to conserve and promote the prosperity and welfare of the State and of the blueberry industry of the State by conducting scientific investigations and extension work relating to the

production, processing and marketing of blueberries grown in the State.

R.S.1954, c. 16, § 238.

§ 4302. Definitions

The terms used in this chapter shall be construed as follows:

1. **Blueberries.** "Blueberries" shall mean and include all blueberries grown, purchased, sold or handled for commercial purposes in this State.

2. **Processor.** "Processor" shall mean any person, firm, partnership, association or corporation engaged in the canning, freezing or dehydrating of blueberries whether as owner, agent or otherwise.

3. **Seller.** "Seller" shall mean any person, firm, partnership, association or corporation offering fresh blueberries for sale, either to themselves or to others.

4. **Shipper.** "Shipper" shall mean any person, firm, partnership, association or corporation engaged in the shipping, transporting, storing, selling or otherwise handling of blueberries either in processed form or as fresh fruit, whether as owner, agent or otherwise.

R.S.1954, c. 16, § 239.

§ 4303. Rate of tax

There is levied and imposed a tax at the rate of $1\frac{1}{4}$ mills per pound of fresh fruit on all blueberries grown, purchased, sold, handled or processed in this State. The tax shall be computed on a fresh fruit basis, regardless of how the blueberries are processed.

R.S.1954, c. 16, § 240.

§ 4304. Due date

The tax imposed by section 4303 shall be due upon any particular lot or quantity of blueberries under section 4307.

R.S.1954, c. 16, § 241.

§ 4305. Licenses

Every processor or shipper of blueberries shall each year before processing or shipping blueberries obtain a license from the

State Tax Assessor. The State Tax Assessor shall provide the applications for said licenses, which shall contain the name under which such processor or shipper is transacting business within the State, the place or places of business, the names and addresses of the several persons constituting a firm or partnership, and, if a corporation, the corporate name and names and addresses of its principal officers and agents within the State. No processor or shipper shall process or ship any blueberries until such license has been issued. Licenses may be suspended or revoked for cause after due hearing by the State Tax Assessor and all licenses shall expire July 1st, annually.

R.S.1954, c. 16, § 242.

§ 4306. Tax deducted from purchase price

Each processor or shipper, purchasing blueberries and paying or becoming liable to pay the tax imposed by section 4303, shall charge and collect from the seller a tax at the rate of $1\frac{1}{4}$ mills per pound, to be deducted from the purchase price of all blueberries subject to the tax so purchased by such processor or shipper.

R.S.1954, c. 16, § 243.

§ 4307. Records and reports; payment of tax

Every processor or shipper shall keep as a part of his permanent records a record of all sales or purchases of blueberries and said records shall be open for inspection at all times, and every processor or shipper shall, on or before November 1st of each year, render a report to the State Tax Assessor, stating the quantity of blueberries purchased or sold by him during the current season, on forms to be furnished by said State Tax Assessor. Said report shall contain such further information pertinent thereto as said State Tax Assessor shall prescribe. With said report, each processor or shipper shall forward payment of the tax at the rate of $1\frac{1}{4}$ mills per pound upon all blueberries so reported as sold or purchased. All such money so collected shall be transmitted forthwith by the State Tax Assessor to the Treasurer of State.

R.S.1954, c. 16, § 244.

§ 4308. Inspection

The State Tax Assessor or his duly authorized agents shall have authority to enter any place of business of any processor or

shipper or any car, boat, truck or other conveyance in which blueberries are to be transported and to inspect any books or records of any processor or shipper, or any premises where blueberries are stored, handled, transported or merchandised, for the purpose of determining what blueberries are taxable under this chapter or for the purpose of determining the truth or falsity of any statement or return made by any processor or shipper, and he shall have authority to delegate such power to the Commissioner of Agriculture, his deputies, agents, servants or employees.

R.S.1954, c. 16, § 245.

§ 4309. Records available on limited basis

Neither the Tax Assessor nor any employee engaged in the administration of this chapter or charged with the custody of any such records or files shall be required to produce any of them for use in any action or proceedings except in behalf of the Tax Assessor, in an action or proceeding under this chapter to which the Tax Assessor is a party, or in behalf of any party to any action or proceeding under this chapter when the records or files or the facts shown thereby are directly involved in any such action or proceedings.

1957, c. 403.

§ 4310. False returns; violations; civil action for collection

Any processor or shipper of blueberries, who shall make any false or fraudulent report or return required by this chapter, or who shall evade or violate any of the provisions of such chapter, shall be punished by a fine of not more than \$50 per ton of fresh blueberries involved or fraction thereof. Whenever any processor or shipper shall fail to pay any tax due under this chapter, within the time limited, the Attorney General shall enforce payment of such tax by civil action against such processor or shipper for the amount of such tax, either in the Superior Court in and for the County of Kennebec or the Superior Court in and for the county in which such processor or shipper has his residence or established place of business.

R.S.1954, c. 16, § 246.

§ 4311. Appropriation of moneys received

Moneys received through this chapter by the Treasurer of State shall be appropriated and used for the following purposes:

1. Collection and enforcement. For the collection of the tax provided for by section 4303 and the enforcement of this chapter, and actual expenses of the advisory committee;

2. Balance of funds. The remainder for the purpose of conducting scientific research and extension work relating to the production, processing and marketing of blueberries through the Maine Agricultural Experiment Station and the Agricultural Extension Service of the University of Maine, in such manner and amounts as the trustees of the university shall determine. Any unexpended balance from the above apportionment shall not lapse but shall be carried forward to the same fund for the next fiscal year.

R.S.1954, c. 16, § 247.

§ 4312. Advisory committee

A Blueberry Industry Advisory Committee of 7 members, as heretofore established, shall be appointed by the President of the University of Maine. Each member shall be appointed for a term of 5 years. Vacancies shall be filled for unexpired terms and no member of said committee may succeed himself. Their duty shall be to work with the Director of the Maine Agricultural Experiment Station and the Director of the Agricultural Extension Service in an advisory capacity.

R.S.1954, c. 16, § 248.

§ 4313. Tax as additional

All taxes imposed and collected under this chapter shall be in addition to any other taxes legally imposed or collected under any other law of the State now or hereafter in force.

R.S.1954, c. 16, § 249.