

§4303. Rate of tax

Except as provided in section 4303-B, there is levied and imposed a tax at the rate of 1 1/2¢ per pound on all wild blueberries processed in the State and on all unprocessed wild blueberries shipped to a destination outside the State. All wild blueberries harvested in the State that are to be shipped outside the State for processing must be weighed on a state-certified scale in the State prior to being shipped outside the State. The tax is computed on the gross weight of the wild blueberries as delivered prior to any processing or shipping. The processor that first receives unprocessed wild blueberries in the State, or the shipper that transports unprocessed wild blueberries to a destination outside the State, is responsible for reporting and paying the tax. [PL 2021, c. 681, Pt. F, §2 (AMD).]

A processor or shipper responsible for reporting and paying the tax imposed by this section shall charge and collect 1/2 of the tax levied under this section from the seller. [PL 2013, c. 331, Pt. C, §23 (NEW).]

SECTION HISTORY

PL 1977, c. 533, §1 (AMD). PL 1979, c. 392, §1 (AMD). PL 1983, c. 836, §3 (AMD). PL 1989, c. 29, §2 (AMD). PL 1997, c. 511, §11 (AMD). PL 2001, c. 147, §1 (AMD). PL 2013, c. 331, Pt. C, §23 (AMD). PL 2019, c. 222, §1 (AMD). PL 2019, c. 222, §7 (AFF). PL 2021, c. 681, Pt. F, §2 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Legislature and is current through October 15, 2024. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.