

**§4307. Records and reports; payment of tax**

Every processor or shipper responsible for reporting and paying the tax imposed by section 4303 shall, on or before November 1st of each year, report to the State Tax Assessor the quantity of unprocessed wild blueberries that are processed in the State, shipped to a destination outside the State or imported from a destination outside the State during the current season, on forms furnished by the State Tax Assessor. The report must contain the information pertinent to collection of tax under this chapter as the State Tax Assessor prescribes. With the report, each processor or shipper shall forward payment of the full 1 1/2¢ per pound tax upon all wild blueberries reported. [PL 2019, c. 222, §2 (AMD); PL 2019, c. 222, §7 (AFF).]

**1. Shippers.** A shipper shall report the amount of tax due for each load of unprocessed wild blueberries subject to the tax shipped to a destination outside the State, including for each load:

A. The date shipped; and [PL 2019, c. 222, §2 (NEW); PL 2019, c. 222, §7 (AFF).]

B. The gross weight of the wild blueberries shipped. [PL 2019, c. 222, §2 (NEW); PL 2019, c. 222, §7 (AFF).]

[PL 2019, c. 222, §2 (NEW); PL 2019, c. 222, §7 (AFF).]

**2. Report to commission.** The State Tax Assessor annually shall forward a report with a summary of the data collected under this section to the Wild Blueberry Commission of Maine, including the total number of pounds of the following:

A. Wild blueberries grown in the State; [PL 2019, c. 222, §2 (NEW); PL 2019, c. 222, §7 (AFF).]

B. Wild blueberries processed in the State; [PL 2019, c. 222, §2 (NEW); PL 2019, c. 222, §7 (AFF).]

C. Unprocessed wild blueberries imported into the State; and [PL 2019, c. 222, §2 (NEW); PL 2019, c. 222, §7 (AFF).]

D. Unprocessed wild blueberries exported from the State. [PL 2019, c. 222, §2 (NEW); PL 2019, c. 222, §7 (AFF).]

[PL 2019, c. 222, §2 (NEW); PL 2019, c. 222, §7 (AFF).]

**SECTION HISTORY**

PL 1971, c. 425, §3 (AMD). PL 1977, c. 533, §3 (AMD). PL 1979, c. 378, §28 (AMD). PL 1979, c. 392, §4 (AMD). PL 1981, c. 364, §44 (AMD). PL 1983, c. 836, §6 (AMD). PL 1997, c. 511, §16 (AMD). PL 2001, c. 147, §4 (AMD). PL 2013, c. 331, Pt. C, §28 (AMD). PL 2019, c. 222, §2 (AMD). PL 2019, c. 222, §7 (AFF).

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