

Maine Revised Statutes
Title 36: TAXATION
Chapter 701: BLUEBERRY TAX

§4305. CERTIFICATION

1. Certification required. A processor or shipper of wild blueberries shall obtain certification from the assessor before processing or shipping wild blueberries. The assessor shall provide the applications for the certification, which must contain the name under which the processor or shipper is transacting business in the State, the place or places of business, the names and addresses of the persons constituting a firm, company or partnership and, if a corporation, the corporate name and names and addresses of its principal officers and agents in the State. A processor or shipper may not process or ship wild blueberries until the certification has been issued.

[2007, c. 694, §5 (NEW) .]

2. Violation; failure to obtain certification. A processor or shipper who fails to obtain certification under subsection 1 commits a civil violation for which a fine of not more than \$5,000 may be adjudged.

[2007, c. 694, §5 (NEW) .]

3. Discretionary suspension or revocation. The assessor may suspend or revoke certification for:

A. Failure to pay the tax imposed by section 4303; [2013, c. 331, Pt. C, §26 (AMD) .]

B. Filing false or fraudulent reports or returns; or [2007, c. 694, §5 (NEW) .]

C. Failure to comply with section 4315 or 4316. [2007, c. 694, §5 (NEW) .]

[2013, c. 331, Pt. C, §26 (AMD) .]

4. Mandatory suspension or revocation. Upon notification by the Wild Blueberry Commission of Maine, a state agency or a state, county or local law enforcement agency, the assessor shall suspend or revoke certification of a processor or shipper who is convicted under section 4316, subsection 3-A. A person convicted under section 4316, subsection 3-A whose certification has been suspended under this subsection may not obtain a new certification from the assessor for 5 years from the date of the conviction. A firm, company, partnership, association or corporation that has one or more owners, officers or employees who have been convicted under section 4316, subsection 3-A may not obtain certification from the assessor for 5 years from the date of any such conviction. The assessor may determine that an owner, officer or employee has not been convicted under section 4316, subsection 3-A if an applicant for certification submits a notarized statement attesting that none of the applicant's owners, officers or employees has been convicted under section 4316, subsection 3-A in the prior 5 years.

[2007, c. 694, §5 (NEW) .]

5. Certificate not license. A certificate issued by the assessor pursuant to this section is not a license within the meaning of that term in the Maine Administrative Procedure Act.

[2007, c. 694, §5 (NEW) .]

SECTION HISTORY

1977, c. 694, §711 (RPR). 1995, c. 639, §14 (AMD). 1997, c. 511, §14 (AMD). 2003, c. 705, §5 (AMD). 2007, c. 694, §5 (RPR). 2013, c. 331, Pt. C, §26 (AMD).

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