

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

§4308. INSPECTION

The State Tax Assessor or the assessor's duly authorized agents have authority to enter any place of business of any processor or shipper or any car, boat, truck or other conveyance in which wild blueberries are to be transported and to inspect any books or records of any processor or shipper, or any premises where wild blueberries are stored, handled, transported or merchandised, for the purpose of determining what wild 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 the State Tax Assessor may delegate that power to the Commissioner of Agriculture, Conservation and Forestry, or the commissioner's deputies, agents or employees. [1997, c. 511, §17 (AMD); 2011, c. 657, Pt. W, §6 (REV).]

SECTION HISTORY

1979, c. 731, §19 (AMD). 1997, c. 511, §17 (AMD). 2011, c. 657, Pt. W, §6 (REV).

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