

§4303. Rate of tax

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 2019, c. 222, §1 (AMD); PL 2019, c. 222, §7 (AFF).]

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).

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