

§4308. Inspection

The State Tax Assessor, the assessor's duly authorized agents, the Commissioner of Agriculture, Conservation and Forestry and the commissioner's deputies, agents or employees 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 or are being transported, including on a public way, 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. The Commissioner of Agriculture, Conservation and Forestry, or the commissioner's deputies, agents or employees, shall conduct periodic random inspections of processors and shippers under this section and section 4316, subsection 4. [PL 2019, c. 222, §3 (AMD); PL 2019, c. 222, §7 (AFF).]

SECTION HISTORY

PL 1979, c. 731, §19 (AMD). PL 1997, c. 511, §17 (AMD). PL 2011, c. 657, Pt. W, §6 (REV). PL 2019, c. 222, §3 (AMD). PL 2019, c. 222, §7 (AFF).

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 First Special Session of the 132nd Maine Legislature and is current through October 1, 2025. 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.