§4605. Potato tax

1. Rate. Except as provided in subsection 1-A, a tax is levied and imposed at the rate of $.06 per hundredweight on all potatoes grown in this State.
[PL 2021, c. 681, Pt. F, §4 (AMD).]

1-A. Exemptions. The tax imposed by this section does not apply to:

A. Any potatoes that are retained by the grower to be used by the grower for seed purposes or for home consumption; [PL 2021, c. 681, Pt. F, §5 (NEW).]

B. Any potatoes received by a processor that are certified as unmerchantable by a federal state inspector; or [PL 2021, c. 681, Pt. F, §5 (NEW).]

C. Any potatoes grown on tribal land. [PL 2021, c. 681, Pt. F, §5 (NEW); PL 2021, c. 681, Pt. F, §6 (AFF).]
[PL 2021, c. 681, Pt. F, §5 (NEW); PL 2021, c. 681, Pt. F, §6 (AFF).]

2. Tax as additional. Any tax imposed and collected under this chapter shall be in addition to any other taxes imposed or collected under any other law of the State now or hereafter in force.
[PL 1985, c. 753, §§ 14, 15 (NEW).]

3. Due date. The tax shall be due upon any particular lot or quantity of potatoes as provided under subsection 6.
[PL 1985, c. 753, §§ 14, 15 (NEW).]

4. Application; certificate. A shipper of potatoes shall file an application with the assessor, on forms prescribed and furnished by the assessor, that contains the name or names under which the shipper is transacting business within the State, the place or places of business and location or locations of loading and shipping places and agents of the shipper, the names and addresses of the several persons constituting a firm or partnership of the shipper and, if a corporation, the corporate name and the names and addresses of its principal officers and agents within the State. Upon receipt of a complete and valid application, the assessor shall issue a certificate to the shipper. A person may not act as a shipper until that certificate is issued to that person. The certificate may not be considered a license within the meaning of that term in Title 5, chapter 375.
[RR 2025, c. 1, Pt. F, §16 (COR).]

5. Tax deducted from selling price. A shipper who purchases, ships, receives, processes, handles or sells potatoes grown by another and pays, or becomes liable to pay, the tax imposed under this section shall charge and collect from the person from whom the potatoes were acquired an amount equal to 1/2 the rate of tax imposed under subsection 1, to be deducted or otherwise collected from the purchase price for all potatoes subject to the tax which are purchased, shipped, received, processed, handled or sold by the shipper.
[PL 1985, c. 753, §§ 14, 15 (NEW).]

6. Records and reports. Every shipper shall, on or before the last day of each month, report to the State Tax Assessor the quantity of potatoes received, sold or shipped by the shipper during the preceding calendar month and any additional information that the State Tax Assessor determines pertinent, on forms furnished by the State Tax Assessor. At the time of filing the report, each shipper shall pay to the State Tax Assessor a tax at the rate of $.06 per hundredweight upon all potatoes reported as purchased, sold or shipped, subject to subsection 1.
[PL 2011, c. 7, §5 (AMD).]

7. Inspections. The assessor or the assessor's duly authorized agent may enter any place of business of any shipper or any car, boat, truck or other conveyance in which potatoes are to be transported and to inspect books and records of any shipper for the purpose of determining what potatoes are taxable under this chapter and for the purpose of verifying any statement or return made

by any shipper. The assessor may delegate all or part of that authority to agents of the board or of the Commissioner of Agriculture, Conservation and Forestry.
[RR 2025, c. 1, Pt. F, §17 (COR).]

SECTION HISTORY

PL 1985, c. 753, §§14,15 (NEW). PL 1991, c. 376, §58 (AMD). PL 2011, c. 7, §§4, 5 (AMD). PL 2011, c. 657, Pt. W, §6 (REV). PL 2021, c. 681, Pt. F, §§4, 5 (AMD). PL 2021, c. 681, Pt. F, §6 (AFF). RR 2025, c. 1, Pt. F, §§16, 17 (COR).

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