

SEC. 10-406. EXCISE TAX.

(A) EXCISE TAX ON APPLES SOLD REQUIRED; EXCEPTION.

AN EXCISE TAX OF ONE CENT PER BUSHEL IS LEVIED ON ALL COMMERCIAL APPLES GROWN AND SOLD IN THE STATE. HOWEVER, THE FIRST 500 BUSHELS OF APPLES SOLD BY ANY GROWER IN ANY ONE CROP SEASON SHALL BE EXEMPT FROM THIS TAX.

(B) TIME OF PAYMENT OF EXCISE TAX.

THE EXCISE TAX SHALL BE DUE AND PAYABLE AS FOLLOWS: 50 PERCENT NOT LATER THAN DECEMBER 31 OF EACH YEAR; THE BALANCE NOT LATER THAN MAY 31 OF THE FOLLOWING YEAR.

(C) PAYMENT FOR APPLES SOLD AFTER MAY 31.

ANY COMMERCIAL APPLES OF A CROP SEASON WHICH ARE SOLD AFTER MAY 31 OF THE FOLLOWING YEAR SHALL BE REPORTED TO THE COMMISSION AND THE EXCISE PAID WITHIN 20 DAYS AFTER THE END OF THE MONTH IN WHICH THE SALE IS MADE. THE EXCISE TAX SHALL BE PAID TO THE COMMISSION. THE COMMISSION PROMPTLY SHALL PAY IT INTO THE STATE TREASURY TO THE CREDIT OF THE APPLE MERCHANDISING FUND.

REVISOR'S NOTE: Subsection (a) presently appears as Art. 97, §74 of the Code. The present reference to apples "sold into the channels of commerce" is proposed for deletion as unnecessary. The present reference to the 1947 harvest is proposed for deletion as obsolete.

Subsection (b) and (c) presently appear as Art. 97, §76 of the Code.

The only other changes made are in style.

SEC. 10-407. UNPAID EXCISE TAX.

THE TAX IMPOSED BY THIS SUBTITLE AND UNPAID ON THE DATE IT IS DUE AND PAYABLE SHALL BEAR INTEREST AT THE RATE OF ONE PERCENT PER MONTH AFTER THE DUE DATE UNTIL PAYMENT. IF ANY GROWER DEFAULTS IN ANY PAYMENT OF THE TAX OR INTEREST ON IT, THE AMOUNT SHALL BE COLLECTED BY CIVIL ACTION IN THE NAME OF THE STATE, AND THE PERSON ADJUDGED IN DEFAULT SHALL PAY THE COST OF THE