

MAINE STATE LEGISLATURE

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1 (EMERGENCY)
2 FIRST REGULAR SESSION
3

4 ONE HUNDRED AND TWELFTH LEGISLATURE
5

6 Legislative Document

No. 238

8 H.P. 204

House of Representatives, January 29, 1985

9 Reference to the Committee on Taxation suggested and ordered printed.

10 EDWIN H. PERT, Clerk

11 Presented by Speaker Martin of Eagle Lake.

Cosponsored by Senator Violette of Aroostook, Representative Diamond
of Bangor and Representative Cashman of Old Town.

13 STATE OF MAINE
14

15 IN THE YEAR OF OUR LORD
16 NINETEEN HUNDRED AND EIGHTY-FIVE
17

18 AN ACT Relating to an Increase in Cigarette
19 Excise Tax.
20

21 Emergency preamble. Whereas, Acts of the Legis-
22 lature do not become effective until 90 days after
23 adjournment unless enacted as emergencies; and

24 Whereas, at the time that the increase in the
25 state excise tax on cigarettes was adopted by the
26 Legislature in September, 1984, it was represented to
27 the Legislature that the increase was conditioned
28 upon the expiration of the federal excise tax; and

29 Whereas, this legislation is necessary to prevent
30 Maine from having the highest cigarette tax in the
31 United States if the United States Congress decides
32 to continue the 8¢ increase in the federal excise
33 tax; and

34 Whereas, in the judgment of the Legislature,
35 these facts create an emergency within the meaning of

1 the Constitution of Maine and require the following
2 legislation as immediately necessary for the preser-
3 vation of the public peace, health and safety; now,
4 therefore,

5 Be it enacted by the People of the State of Maine as
6 follows:

7 PL 1983, c. 859, Pt. M, §13, as amended by PL
8 1984, c. 1, is further amended to read:

9 Sec. 13. Effective date. Section 8 of this Part
10 shall be effective October 1, 1985, provided that the
11 federal excise tax reduction set out in the United
12 States Internal Revenue Code, Section S701(c), as en-
13 acted by the United States tax Equity and Fiscal Re-
14 sponsibility Act of 1982, Public Law 97-248, Section
15 283, is implemented on or before that date. If the
16 reduction of federal excise tax is not so implemented
17 on or before that date, section 8 shall not take ef-
18 fect and shall be repealed. All other sections shall
19 be effective December 15, 1984.

20 Emergency clause. In view of the emergency cited
21 in the preamble, this Act shall take effect when ap-
22 proved.

23 STATEMENT OF FACT

24 This bill fulfills the intent of the legislation
25 enacted at the 3rd Special Session of the 111th Leg-
26 islature, which increased the state excise tax on
27 cigarettes by 8¢, by making the 8¢ increase contin-
28 gent upon the repeal of the 8¢ federal excise tax on
29 cigarettes scheduled for October 1, 1985.

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