

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1266**

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S. P. 595

In Senate, March 4, 1949.

Referred to the Committee on Taxation. Sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary.

Presented by Senator Haskell of Penobscot.

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-NINE

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To the Honorable Senate and House of Representatives  
of the United States of America  
in Congress Assembled

**A Concurrent Resolution Memorializing and Requesting the Congress of  
the United States to Enact a Bill to Aid the State in the Enforcement of  
the Cigarette Tax Now Evaded by Use of the United States Mails.**

**MEMORIAL**

We, the Senate and House of Representatives of the State of Maine in the ninety-fourth Legislative Session assembled, most respectfully present and petition your Honorable Body as follows:

Whereas, the State of Maine has seen fit to impose a tax on the sale and use of cigarettes, cigars and tobacco products within its boundaries, and the revenues so obtained constitute an important portion of the funds available for its functions of government; and

Whereas, it has been brought to the attention of the ninety-fourth Maine Legislature that throughout the country a large and growing system of evasion of such tax law has developed; that the United States Mails contain advertisements and inducements to the citizens of this State to violate the law of this State; that in some instances such advertisers entice pro-

spective customers with statements to the effect that the use of the United States Mails is sufficient proof of the legitimacy of such business and such a system; that the mails of the United States are used for delivery of cigarettes within this State, and on which cigarettes, cigars, and tobacco products the tax required by the laws of this State has not and will not be paid; that this State is seriously disadvantaged by such use of the Postal Offices and Mails of the United States for the purpose of evading the laws of the State of Maine; and that the State of Maine faces and is now suffering substantial losses of revenue as a result of such system of evasion; and

Whereas, it has been brought to the attention of the ninety-fourth Legislature that there are now pending before the Congress of the United States proposed bills which would aid the States by requiring shippers of cigarettes in interstate commerce to furnish to the taxing authority of the State to which shipped a copy of the invoice on each shipment and the name and address of each person to whom shipped; now, therefore, be it

**Resolved,** by the Senate and House of Representatives, that the Congress of the United States be hereby memorialized and respectfully urged to enact a bill requiring shippers of cigarettes in interstate commerce to furnish to the taxing authority of the State to which shipped a copy of the invoice on each such shipment; or to enact such other bill to the aid of the several states affected as may be proper; and be it further

**Resolved,** That a copy of this Memorial, duly authenticated by the Secretary of State, be immediately transmitted by the Secretary of State, by registered mail, to the proper officers and committees of the United States Senate and House of Representatives, the President of the United States and to each of the Representatives and Senators representing the State of Maine in the United States Congress.