

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
100th LEGISLATURE

HOUSE AMENDMENT "A" to H.P. 851, L.D. 1165, Bill, "An Act to Increase Cigarette Tax One Per Cent."

Amend said Bill by striking out in the title the word "Per".

Further amend said Bill by inserting at the end the following new sections:

"Sec. 3. R. S., c. 16, §205, amended. The 2nd sentence of section 205 of chapter 16 of the Revised Statutes, as amended by section 1 of chapter 1 and by section 5 of chapter 359, both of the public laws of 1955, is further amended to read as follows:

'To licensed distributors he shall sell such cigarette stamps at a discount of ~~3½%~~ 3% of their face value.'

Sec. 4. Cigarettes on hand; stamping or accounting; waiver provision. The State Tax Assessor may by regulation waive for a period of not over 7 days following the effective date of this act, payment of additional tax by retail dealers with respect to stocks of cigarettes properly stamped at the rate of 2½ mills per cigarette sold during such period, provided such stocks were on hand as of the effective date of this act; and pursuant thereto, the Assessor may also waive for the same period the application to retail dealers of sections 208, 209 and 211 of chapter 16 of the Revised Statutes as respects such cigarettes.

Nothing herein shall be construed to authorize any distributor or subjobber to distribute to any retail outlet cigarettes not properly stamped at the rate of 3 mills per cigarette.

Cigarettes in the hands of retail dealers subsequent to the period of waiver provided for above, not properly stamped at the rate of 3 mills per cigarette, shall be subject to confiscation under the provisions of section 211 of chapter 16 of the Revised Statutes; and such retailer shall be subject to any other penalties by law provided."

Filed by Mrs. Shaw of Chelsea.

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(Filing No. H-388)

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