

MAINE STATE LEGISLATURE

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ONE - HUNDRETH LEGISLATURE

Legislative Document

No. 1165

H. P. 851

House of Representatives, February 1, 1961

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

HARVEY R. PEASE, Clerk

Presented by Mrs. Shaw of Chelsea.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT to Increase Cigarette Tax One Per Cent.

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

Sec. 1. R. S., c. 16, § 204, amended. The first sentence of section 204 of chapter 16 of the Revised Statutes, as amended by section 4 of chapter 359 of the public laws of 1955, is further amended to read as follows:

'A tax is imposed on all cigarettes ~~cigars and tobacco products~~ held in this State by any person for sale, said tax to be at the rate of ~~2 1/2~~ 3 mills for each cigarette ~~and at the rate of 20% upon the value of all cigars and tobacco products sold at retail, measured by the usual selling price~~ and the payment thereof to be evidenced by the affixing of stamps to the packages containing the cigarettes ~~cigars and tobacco products, as hereinafter provided.~~'

Sec. 2. R. S., c. 16, § 204, amended. The next to the last sentence of section 204 of chapter 16 of the Revised Statutes, as amended by section 4 of chapter 359 of the public laws of 1955, is further amended to read as follows:

'The Tax Assessor thereupon shall notify the unclassified importer of the amount of the tax due thereon, which shall be at the rate of ~~2 1/2~~ 3 mills per cigarette ~~and at the rate of 20% of the retail value of all cigars and tobacco products.~~'