

# MAINE STATE LEGISLATURE

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# ONE HUNDRED AND FIRST LEGISLATURE

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**Legislative Document**

**No. 492**

S. P. 193

In Senate, January 22, 1963

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Wyman of Washington.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-THREE

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### **AN ACT Relating to Definition of Case under Excise Tax Law on Sardines.**

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

**R. S., c. 16, § 262, amended.** The 2nd paragraph of section 262 of chapter 16 of the Revised Statutes is amended to read as follows:

‘An excise tax of 25c per case, as defined in ~~subsections I, II and III~~ of section 261, **subsections I to V**, is levied and imposed upon the privilege of packing sardines; ~~provided, however, that if.~~ If on April 1st of any year there shall remain unexpended in the hands of the Treasurer of State from excise taxes collected under ~~the provisions of~~ sections 260 to 269, the sum of \$500,000, then such excise tax shall not be levied and imposed upon the privilege of packing sardines during the 12 months following such April 1st.’