

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

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**Legislative Document**

**No. 726**

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H. P. 555

House of Representatives, January 27, 1965

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

JEROME G. PLANTE, Clerk

Presented by Mr. Fortier of Waterville.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-FIVE

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**AN ACT Relating to Definition of Cigarettes under Cigarette Tax Law.**

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

**R. S., T. 36, § 4361, sub-§ 1-A, additional.** Section 4361 of Title 36 of the Revised Statutes is amended by adding a new subsection 1-A, to read as follows:

**'1-A. Cigarettes. Cigarettes shall mean any roll for smoking made wholly or in part of tobacco irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed with any other ingredient, the wrapping or cover of which is made of paper or any other substance or material except tobacco.'**