

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
102ND LEGISLATURE

COMMITTEE AMENDMENT "A" to H.P. 662, L.D. 889, Bill, "An Act Imposing Tax on Cigars and Tobacco Products."

Amend said Bill by inserting at the end before the emergency clause the following section:

'Sec. 17. Cigars and tobacco products on hand; stamping or accounting; waiver provision. The State Tax Assessor may by regulations waive for a period of not over 7 days following the effective date of this Act, payment of tax by retail dealers with respect to stocks of cigars and tobacco products sold during such period, provided such stocks were on hand as of the effective date of this Act; and pursuant thereto, the State Tax Assessor may also waive for the same period the application to retail dealers of the Revised Statutes, Title 36, sections 4369, 4370 and 4372 as respects such cigars and tobacco products.

Nothing herein shall be construed to authorize any distributor or sub-jobber to distribute to any retail outlet cigars or tobacco products not properly stamped at the rate of 15% of the retail value.

Cigars or tobacco products in the hands of retail dealers subsequent to the period of waiver provided for above, not properly stamped at the rate of 15% of the retail value, shall be subject to confiscation under the provisions of the Revised Statutes, Title 36, section 4372; and such retailer shall be subject to any other penalties by law provided.'

Reported by a Minority of the Committee on Taxation.

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(Filing No. H-284)

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