

MAINE STATE LEGISLATURE

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published copy of
Amendment S-272
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STATE OF MAINE
SENATE
102nd LEGISLATURE

SENATE AMENDMENT "A" to S. P. 437, L.D. 1369, Bill, "An Act Eliminating Use of Stamps Under Cigarette Law."

Amend said Bill by striking out all of the 5th line of section 1 and inserting in place thereof the following:

'person for sale, said tax to be at the rate of 3 4 mills for each'

Further amend said Bill by striking out all of the 4th paragraph and inserting in place thereof the following:

'Sec. 3. R. S., T. 36, §§4365-A - 4365-J, additional. Title 36 of the Revised Statutes is amended by adding 10 new sections, to be numbered 4365-A to 4365-J, to read as follows:'

Further amend said Bill, in section 3, by inserting after the underlined word and punctuation "tax;" in the 4th line the underlined word and punctuation 'interest;'

Further amend said Bill, in section 3, by inserting after the underlined word "distributor" in the 6th line the following:
, and any licensee, other than an unclassified importer, who has purchased cigarettes from without this State,'

Further amend said Bill, in section 3, by inserting after the underlined word and period "return." in the 17th line the following:
'Any person who shall fail to pay any tax imposed by this chapter on or before the date when the same shall be required to be paid shall pay interest on said tax at the rate of 1/2 of 1% each month or fraction thereof that the same remains unpaid, to be calculated from the date the tax was required to be paid. All such interest shall be payable to, and recoverable by, the Tax Assessor in the same manner as if it were a tax imposed by this chapter. If the failure to pay such tax when required to be paid is explained to the satisfaction of the Tax Assessor, he may abate or waive the payment of the whole or any part of such interest.'

Further amend said Bill, in section 3, by inserting after the underlined word and period "State." in the 30th line the following:
'The Tax Assessor may, upon proof satisfactory to him, and in accordance with regulations promulgated by him, refund or credit to any licensee tax paid under this chapter on cigarettes which have become unfit for consumption or unsalable.'

Further amend said Bill by inserting after section 4 the following:

"Sec. 5. R. S., T. 36, §4378, amended. The first sentence of section 4378 of Title 36 of the Revised Statutes is amended to read as follows:

'Any person aggrieved because of any action or decision of the Tax Assessor under this chapter may appeal therefrom within 20 days to the Superior Court except as otherwise provided in this chapter.'"

Further amend said Bill by renumbering section 5 to be section 6.

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

'Sec. 7. Redemption of stamps and meter impressions. The Tax Assessor shall redeem any unused cigarette tax stamps or cigarette meter impressions presented by any licensed distributor or dealer at a price equal to the amount paid therefor by such distributor or dealer. No tax stamps or meter impressions shall be redeemed under this section unless presented to the Tax Assessor for that purpose on or before October 1, 1967. The Treasurer of State shall provide out of money collected from the tax on cigarettes the funds necessary for redemption or refund under this section.

Sec. 8. Effective date. This Act shall take effect on July 1, 1967.'

Proposed by Senator CARTER of Kennebec.

Reproduced and distributed pursuant to Senate Rule No. 11A.

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(Filing No. S-272)