

# ONE HUNDRED AND THIRD LEGISLATURE

### **Legislative Document**

#### No. 830

H. P. 601 House of Representatives, February 9, 1967 Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Hewes of Cape Elizabeth.

## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-SEVEN

#### AN ACT Relating to Sale From a Distributor to Another of Cigarettes Stamped With Indicia of Another State.

**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, Maine distributors of cigarettes are unable to sell cigarettes in another state if such cigarettes are stamped with indicia of the other state; and

Whereas, in order to prevent undue hardship and loss of revenue to Maine distributors of cigarettes, the following legislation is vitally necessary; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine, and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**R. S., T. 36, § 4370, amended.** The first sentence of section 4370 of Title 36 of the Revised Statutes is amended to read as follows:

No distributor shall sell, and no other person shall sell, offer for sale, display for sale or possess with intent to sell, any cigarettes which do not bear stamps evidencing the payment of the tax imposed by this chapter, provided a licensed dealer may keep on hand unstamped cigarettes for a period not exceeding 72 hours, and provided a distributor may sell to another distributor, subject to regulations prescribed by the State Tax Assessor, cigarettes stamped with the indicia of another state.

**Emergency clause.** In view of the emergency cited in the preamble, this Act shall take effect when approved.