

MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 1681

In House, May 25, 1967

Filed by Mr. Richardson of Cumberland. Printed under House Rule 33.
BERTHA W. JOHNSON, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-SEVEN

HOUSE AMENDMENT "A" to S. P. 597, L. D. 1575, Bill, "An Act to Appropriate Moneys for the Expenditures of State Government and for Other Purposes for the Fiscal Years Ending June 30, 1968 and June 30, 1969."

Amend said Bill by adding at the end, before the emergency clause, the following.

Section F

Sec. 1. R. S., T. 36, § 1766, additional. Title 36 of the Revised Statutes is amended by adding a new section 1766, as follows:

§ 1766. Dedicated revenues

From the total revenues collected from the sales and use tax, including the increase in the tax provided by this Act, 1/10th of the revenues is dedicated each fiscal year for general purposes subsidies to cities and towns.

Sec. 2. R. S., T. 36, § 1811, amended. The first paragraph of section 1811 of Title 36 of the Revised Statutes, as amended by section 6 of chapter 362 of the public laws of 1965, is further amended to read as follows:

A tax is imposed at the rate of ~~4%~~ 5% on the value of all tangible personal property and telephone and telegraph service sold at retail in this State, and upon the rental charged for living quarters in hotels, rooming houses, tourist or trailer camps, measured by the sale price, except as in chapters 211 to 225 provided. Retailers shall pay such tax at the time and in the manner provided, and it shall be in addition to all other taxes.

Sec. 3. R. S., T. 36, § 1812, amended. The first 2 paragraphs of section 1812 of Title 36 of the Revised Statutes are repealed and the following enacted in place thereof:

Every retailer shall add the sales tax imposed by chapters 211 to 225, or the average equivalent of said tax, to his sale price, except as otherwise provided, and when added the tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid and shall be recoverable at law in the same manner as the purchase price. When the sale price shall involve a fraction of a dollar, the tax shall be added to the sale price upon the following schedules:

Amount of Sale Price	Amount of Tax
\$0.01 to \$0.10, inclusive	0c
.11 to .20, inclusive	1c
.21 to .40, inclusive	2c
.41 to .60, inclusive	3c
.61 to .80, inclusive	4c
.81 to .99, inclusive	5c

When the sale price exceeds 99c, the tax to be added to the price shall be 5c for each whole dollar, plus the amount indicated for each fractional part of a dollar.

Sec. 4. R. S., T. 36, § 1861, amended. The first sentence of section 1861 of Title 36 of the Revised Statutes is amended to read as follows:

A tax is imposed on the storage, use or other consumption in this State of tangible personal property, purchased at retail sale ~~on and after July 1, 1963,~~ at the rate of ~~4%~~ 5% of the sale price.

Sec. 5. Effective date. Sales and use tax liability accruing after June 30, 1967 shall be computed on the basis of the rates imposed by Section F. Retail sales and purchases made after June 30, 1967, including retail sales and purchases made pursuant to contracts entered into prior thereto and telephone and telegraph charges first billed on or after July 1, 1967, shall be subject to the taxes imposed by Section F.

Section G

Sec. 1. R. S., T. 36, § 4365, amended. The first sentence of section 4365 of Title 36 of the Revised Statutes, as amended by section 1 of chapter 343 of the public laws of 1965, is further amended to read as follows:

A tax is imposed on all cigarettes held in this State by any person for sale, said tax to be at the rate of ~~4~~ 5 mills for each cigarette and the payment thereof to be evidenced by the affixing of stamps to the packages containing the cigarettes.

Sec. 2. R. S., T. 36, § 4365, amended. The next to the last sentence of section 4365 of Title 36 of the Revised Statutes, as amended by section 2 of chapter 343 of the public laws of 1965, is further amended to read as follows:

The Tax Assessor thereupon shall notify the unclassified importer of the amount of the tax due thereon, which shall be at the rate of ~~4~~ 5 mills per cigarette.

Sec. 3. R. S., T. 36, § 4366, amended. The 2nd sentence of section 4366 of Title 36 of the Revised Statutes, as amended by section 3 of chapter 343 of the public laws of 1965, is further amended to read as follows:

To licensed distributors he shall sell such cigarette stamps at a discount of ~~1 1/2%~~ 2% of their face value.

Sec. 4. Cigarettes on hand; stamping or accounting; waiver provision. The State Tax Assessor may by regulation waive for a period of not over 7 days following the effective date of this Act, payment of additional tax by retail dealers with respect to stocks of cigarettes properly stamped at the rate of 4 mills per cigarette 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 cigarettes.

Nothing herein shall be construed to authorize any distributor or subjobber to distribute to any retail outlet cigarettes not properly stamped at the rate of 5 mills per cigarette.

Cigarettes in the hands of retail dealers subsequent to the period of waiver provided for above, not properly stamped at the rate of 5 mills per cigarette, 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.