MAINE STATE LEGISLATURE

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(EMERGENCY) SECOND SPECIAL SESSION

ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 1790

H. P. 1284 House of Representatives, January 9, 1968 Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Rideout of Manchester.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-EIGHT

AN ACT Raising the Discount on the Sale of Cigarette Tax Stamps by the State Tax Assessor to Licensed Distributors.

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

Whereas, licensed tobacco distributors are presently suffering extensive losses due to their purchasing cigarette stamps from the State Tax Assessor at a discount that has consistently been lowered over the years while operating costs have consistently increased; and

Whereas, in purchasing said stamps the licensed distributors are performing a valuable service for the State of Maine, which they should not be required to do at a loss; 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, § 4366, amended. The 2nd sentence of section 4366 of Title 36 of the Revised Statutes, as last amended by section 3 of section E of chapter 191 of the private and special laws of 1967, is further amended to read as follows: To licensed distributors he shall sell such cigarette stamps at a discount of $\frac{2\sqrt{4}\%}{3}$ % of their face value.

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