

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 1173

H. P. 912

House of Representatives, March 4, 1969

Referred to Committee on Taxation. Sent up for concurrence and 1,000 ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Fortier of Waterville.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT Relating to Definition of Cigarettes Under Cigarette Tax Law.

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

Sec. 1. R. S., T. 36, § 436I, sub-§ 1, repealed and replaced. Subsection 1 of section 436I of Title 36 of the Revised Statutes is repealed and the following enacted in place thereof:

1. Cigarettes. "Cigarettes" shall mean all rolled tobacco or substitutes therefor for smoking, wrapped in paper or any substitute other than natural leaf tobacco in its natural state.

Sec. 2. R. S., T. 36, § 436I, sub-§ 1-A, additional. Section 436I of Title 36 of the Revised Statutes is amended by adding a new subsection 1-A, to read as follows:

1-A. Dealer. "Dealer" shall mean any person other than a distributor, who is engaged in this State in the business of selling cigarettes.