

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 223

H. P. 167

House of Representatives, January 19, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Morrell of Brunswick.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Relating to Redemption of Cigarette Tax Stamps.

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

R. S., T. 36, § 4367, amended. The 2nd sentence of section 4367 of Title 36 of the Revised Statutes is amended to read as follows:

The Tax Assessor shall redeem any unused, uncanceled stamps presented **within one year of the date of purchase** by any licensed distributor or dealer, at a price equal to the amount paid therefor by such dealer or distributor and the said Tax Assessor may, upon proof satisfactory to him and in accordance with regulations promulgated by him, redeem, at a price equal to the amount paid therefor, Maine cigarette tax stamps affixed to packages of cigarettes which have become unfit for use and consumption, or unsalable, **provided application therefor is made within 90 days of the return of such unsalable cigarettes to the manufacturer**, and the Treasurer of State shall provide, out of money collected hereunder, the funds necessary for such redemption.

STATEMENT OF FACT

There is no time limit in the statute at present within which application for refund in the cases covered by section 4367 must be made. A reasonable statutory limitation in such instances is necessary if the validity of such refund claims is to be assured.