

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

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Legislative Document

No. 636

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S. P. 220

In Senate, February 6, 1973

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

HARRY N. STARBRANCH, Secretary

Presented by Senator Wyman of Washington.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-THREE

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**AN ACT Relating to Definition of Cigarettes under Cigarette Tax Law.**

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

**R. S., T. 36, § 4361, sub-§ 1-A, additional.** Section 4361 of Title 36 of the Revised Statutes is amended by adding a new subsection 1-A to read as follows:

**1-A. Cigarettes.** Cigarettes shall mean any roll for smoking made wholly or in part of tobacco irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed, with any other ingredient, the wrapping or cover of which is made of paper or any other substance or material except tobacco.

FISCAL NOTE

This bill would result in a loss of revenue to the State of Maine of approximately \$60,000 annually.

STATEMENT OF FACT

The State of Maine realizes approximately \$19,000,000 in cigarette taxes annually. Cigars are exempt from taxation although the State Tax Assessor treats small cigars as cigarettes for tax purposes. This bill would correct this inequity by defining a cigarette and by treating all cigars alike, regardless of their size.