

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 1698

S. P. 567

In Senate, April 3, 1973

Reported by Majority from Committee on Taxation and printed under
Joint Rules No. 18.

HARRY N. STARBRANCH, Secretary

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

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

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. Cigarette. "Cigarette" shall mean:

A. Any roll of tobacco wrapped in paper or in any substance not containing tobacco, and

B. Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in paragraph A.