

MAINE STATE LEGISLATURE

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FIRST SPECIAL SESSION

ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 2460

H. P. 1922

House of Representatives, January 29, 1974

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

E. LOUISE LINCOLN, Clerk

Presented by Mr. Bither of Houlton.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FOUR

**RESOLVE, to Reimburse A. D. Soucy Co. of Fort Kent for Redemption of
Cigarette Stamps.**

A. D. Soucy Co.; reimbursed. Resolved: That there is appropriated from the Unappropriated Surplus of the General Fund the sum of \$297.38 to reimburse A. D. Soucy Co. of Fort Kent for Maine cigarette stamps affixed to packages of cigarettes which were unfit for use and consumption and which were returned to the supplier of such cigarettes.

STATEMENT OF FACT

The cigarette tax law states that the State Tax Assessor may redeem at a price equal to the amount paid therefor, Maine cigarette stamps affixed to packages of cigarettes which have become unfit for use and consumption, or unsalable provided the application therefor is made within 90 days of the return of such unsalable cigarettes to the manufacturer.

The cigarettes in question were returned to Liggett & Myers on May 8, 1973 and no refund affidavit requesting such refund was received in the State Tax Assessor's office. The amount of the refund involved with the A. D. Soucy Co. was on 2,173 packages of cigarettes for a net refund of \$297.38.