

MAINE STATE LEGISLATURE

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FIRST SPECIAL SESSION

ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 2461

H. P. 1923

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 Reid's Confectionery Company of Houlton for
Redemption of Cigarette Stamps.

Reid's Confectionery Company; reimbursed. Resolved: That there is appropriated from the Unappropriated Surplus of the General Fund the sum of \$617.45 to reimburse Reid's Confectionery Company of Houlton 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 the cigarette manufacturers in July, 1973. There were 1,770 packages returned to American Tobacco Co. for a net of \$242.22 and 2,742 packages returned to Liggett & Myers for a net of \$375.24 for a total refund of \$617.46. The refunds were denied because the application for such refund was not received at the Bureau of Taxation until December 27, 1973.