

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
107TH LEGISLATURE
FIRST SPECIAL SESSION

(Filing No. H-1229)

HOUSE AMENDMENT " H " to S.P. 790, L.D. 2341, Bill,
"AN ACT to Revise and Reallocate Appropriations from the General
Fund for the Expenditures of State Government for the Fiscal Years
Ending June 30, 1976 and June 30, 1977 and Changing Certain
Provisions of the Law Necessary to the Proper Operations of
State Government."

Amend said Bill in section 20 in Part A by inserting at
the end of that part designated "Executive" the following:

'Governor's Office/State Development Office

Personal Services	(2)	300,000
All Other		<u>1,100,000</u>
		1,400,000

Provides funding for the State Development Office to
help "expand existing economic activities in the State"
as required in Title 5, section 7002, paragraph E. in
addition, funding is provided to "implement a program designed
to promote tourism and to attract tourists to the State"
as mandated in Title 5, section 7002, paragraph F.'

Further amend said Bill by adding at the end the following:

'PART H

Sec. 1. 36 MRSA §4365, 1st sentence, as last amended by
PL 1973, c. 768, §2, is further amended to read:

A tax is imposed on all cigarettes held in this State by any person for sale, said tax to be at the rate of $8 \frac{1}{2}$ mills for each cigarette and the payment thereof to be evidenced by the affixing of stamps to the packages containing the cigarettes.

Sec. 2. 36 MRSA §4365, next to the last sentence, as last
amended by PL 1973, c. 768, §3, is further amended to read:

The Tax Assessor thereupon shall notify the unclassified importer of the amount of the tax due thereon, which shall be at the rate of $8 \frac{1}{2}$ mills per cigarette.

Sec. 3. Cigarettes on hand; stamping or account; waiver
provisions. The State Tax Assessor may by regulation waive for a period of not over 7 days following the effective date of sections 1 and 2 of this / ^{PART H} payment of additional tax by retail dealers with respect to stocks of cigarettes properly stamped at the rate of 8 → mills per cigarette sold during such period, provided such stocks were on hand as of the effective date of sections 1 and 2 of this / ^{PART H} and pursuant thereto, the State Tax Assessor may also waive for the same period the application to retail dealers of Title 36, sections 4369, 4370 and 4372 as respects such cigarettes.

Nothing herein shall be construed to authorize any distributor or subjobber to distribute to any retail outlet cigarettes not properly stamped at the rate of $8 \frac{1}{2}$ mills per cigarette.

Cigarettes in the hands of retail dealers subsequent to the period of waiver provided for above, not properly stamped at the rate of 8 1/2 mills per cigarette, shall be subject to confiscation under the provision of Title 36, section 4372; and such retailer shall be subject to any other penalties by law provided.'

Statement of Fact

This amendment provides funds to the State Development Office to help expand existing economic activities in the State and to promote tourism, as required by statute.

The amendment also adds a cigarette tax to the bill, set at 8 1/2 mills per cigarette.

Filed by Mrs. Kany of Waterville.

Reproduced and distributed under the direction of the Clerk of the House.
4/6/76

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