

# MAINE STATE LEGISLATURE

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

(Filing No. H-1211)

HOUSE AMENDMENT "C" to S.P. 792, L.D. 2343, 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 by inserting 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~~ 9 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~~ 9 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 Section E 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 Section E 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 9 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 9 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

The purpose of this amendment is to add a PART H to the bill.

Filed by Mr. Jalbert of Lewiston.

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