

# MAINE STATE LEGISLATURE

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3 STATE OF MAINE  
4 HOUSE OF REPRESENTATIVES  
5 111TH LEGISLATURE  
6 THIRD SPECIAL SESSION

7 HOUSE AMENDMENT "A" to H.P. 1894, L.D. 2491,  
8 Bill, "AN ACT to Revise Certain Portions of the Tax  
9 Laws Relative to Income Tax Conformity, Sales Taxes,  
10 Real Estate Transfer Taxes and Cigarette Taxes."

11 Amend the bill by striking out all of section 14  
12 (page 7, lines 17 to 19 in L.D.) and inserting in its  
13 place the following:

14 'Sec. 14. Effective date. Section 9 of this Act  
15 shall take effect on October 1, 1985, provided that  
16 the federal excise tax reduction set out in the  
17 United States Internal Revenue Code, section S701 (C)  
18 as enacted by Section 283 of the United States Tax  
19 Equity and Fiscal Responsibility Act of 1982, Public  
20 Law 97-248, is implemented on or before that date.  
21 If the reduction of federal excise tax is not so im-  
22 plemented on or before that date, section 9 shall not  
23 take effect and shall be repealed. All other sec-  
24 tions shall be effective December 15, 1984.'

HOUSE AMENDMENT "A" to H.P. 1894, L.D. 2491

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STATEMENT OF FACT

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This amendment makes the 8¢ cigarette tax increase contingent upon a reduction of the federal cigarette tax which is scheduled to take place October 1, 1985.

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Filed by Representative McCollister of Canton  
Reproduced and distributed under the direction of the Clerk of the House  
9/10/84 (Filing No. H-753)