

MAINE STATE LEGISLATURE

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1 L.D. 2315

2 (Filing No. H-711)

3 STATE OF MAINE
4 HOUSE OF REPRESENTATIVES
5 112TH LEGISLATURE
6 SECOND REGULAR SESSION

7 HOUSE AMENDMENT "F" to HOUSE AMENDMENT "A" to
8 H.P. 1641, L.D. 2315, Bill, "AN ACT Making Supplemen-
9 tal Appropriations from the General Fund to Implement
10 the Recommendations of the Visiting Committee to the
11 University of Maine and for Other Purposes for the
12 Fiscal Year Ending June 30, 1987."

13 Amend the amendment in section 16, by striking
14 out all of that part designated "§4403." and insert-
15 ing in its place the following:

16 '§4403. Tax on tobacco products

17 1. Smokeless tobacco. A tax is imposed on all
18 smokeless tobacco, including chewing tobacco and
19 snuff, at the rate of 45% of the wholesale sales
20 price.

21 2. Other tobacco. A tax is imposed on cigars,
22 pipe tobacco and other tobacco intended for smoking
23 at the rate of 12% of the wholesale sales price.

24 3. Imposition. The tax shall be imposed at the
25 time the distributor or unclassified importer brings
26 or causes to be brought into this State tobacco
27 products that are for sale to consumers or to retail-
28 ers or for use or at the time tobacco products are
29 manufactured or fabricated in this State for sale in
30 this State.

31 4. Exclusion. The tax imposed on tobacco
32 products does not apply to those products exported
33 from this State or to any tobacco products which un-
34 der laws of the United States may not be subject to
35 taxation by this State.

HOUSE AMENDMENT "F" to HOUSE AMENDMENT "A" to H.P. 1641, L.D. 2315

1 STATEMENT OF FACT

2 This amendment makes a distinction between tobac-
3 co products and provides that smokeless tobacco will
4 be taxed at 45% of the wholesale sales price and ci-
5 gars, pipe tobacco and other smoking tobacco will be
6 taxed at a rate of 12% of the wholesale sales price.
7 This amendment will produce the same amount of reve-
8 nue envisioned in the original bill, \$450,000.

9 7468041286

Filed by Rep. McCollister of Canton
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House
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