

MAINE STATE LEGISLATURE

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1 (EMERGENCY)
2 SECOND SPECIAL SESSION
3

4 ONE HUNDRED AND TWELFTH LEGISLATURE
5

6 Legislative Document

No. 2420

8 S.P. 975

In Senate, May 27, 1986

9 Approved for introduction by a majority of the Legislative Council
pursuant to Joint Rule 26.

10 Received by the Secretary of the Senate on May 23, 1986. Referred to the
Committee on Taxation, and ordered printed pursuant to Joint Rule 14.

11 JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Violette of Aroostook.

12 Cosponsored by Senator Twitchell of Oxford, Representative McCollister
of Canton and Representative Jackson of Harrison.

13 STATE OF MAINE
14

15 IN THE YEAR OF OUR LORD
16 NINETEEN HUNDRED AND EIGHTY-SIX
17

18 AN ACT to Amend the Tax on Tobacco Products.
19

20 **Emergency preamble.** Whereas, Acts of the Legis-
21 lature do not become effective until 90 days after
22 adjournment unless enacted as emergencies; and

23 Whereas, Public Law 1985, chapter 783, imposed a
24 tax on tobacco products in the amount of 45% on
25 smokeless tobacco products and 12% on other tobacco
26 in order to raise a specified amount of tax revenue;
27 and

28 Whereas, the State Tax Assessor has determined
29 that the necessary amount of revenue can be raised
30 with lesser tax rates; and

31 Whereas, this legislation should be enacted as
32 emergency legislation in order to adjust the tax
33 rates before they take effect; and

