

# MAINE STATE LEGISLATURE

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L.D. 2429

(Filing No. H- 756)

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
112TH LEGISLATURE  
SECOND REGULAR SESSION

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COMMITTEE AMENDMENT "A" to H.P. 1742, L.D. 2429, Bill, "AN ACT to Amend the Tax on Tobacco Products."

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Amend the bill by striking out everything after the enacting clause and before the emergency clause and inserting in its place the following:

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'Sec. 1. 36 MRSA §4401, sub-§9, as enacted by PL 1985, c. 783, §16, is repealed and the following enacted in its place:

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9. Tobacco products. "Tobacco products" means smokeless tobacco products and includes:

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A. Dry snuff made from fire-cured tobacco that is ground to a powder-like consistency;

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B. Moist snuff which is finely cut tobacco with a high moisture content; and

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C. Fine-cut tobacco formerly classified as chewing tobacco by the United State Department of Agriculture until 1980.

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Sec. 2. 36 MRSA §4403, sub-§1, as enacted by PL 1985, c. 783, §16, is repealed and the following enacted in its place:

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1. Rate of tax. A tax is imposed on all tobacco products at the rate of 30% of the wholesale sales price.

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Sec. 3. 36 MRSA §4403, sub-§2, as enacted by PL 1985, c. 783, §16, is repealed.'

COMMITTEE AMENDMENT "A" to H.P. 1742, L.D. 2429

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STATEMENT OF FACT

2           This amendment removes the excise tax on cigars  
3 and pipe tobacco and decreases the excise tax on  
4 smokeless tobacco to 30% of the wholesale sales  
5 price. This amendment would produce approximately  
6 the same amount of revenue as was estimated for the  
7 original enactment of the tobacco products.

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Reported by Report "A" of the Committee on Taxation  
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House  
5/29/86                           (Filing No. H-756)