

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. 2429

8 H.P. 1742

House of Representatives, May 28, 1986

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

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

11 Presented by Representative McCollister of Canton.

Cosponsored by Senator Violette of Aroostook, Senator Twitchell of
12 Oxford 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

1 Whereas, in the judgment of the Legislature,
2 these facts create an emergency within the meaning of
3 the Constitution of Maine and require the following
4 legislation as immediately necessary for the preser-
5 vation of the public peace, health and safety; now,
6 therefore,

7 Be it enacted by the People of the State of Maine as
8 follows:

9 36 MRSA §4403, sub-§§1 and 2, as enacted by PL
10 1985, c. 783, §16, are amended to read:

11 1. Smokeless tobacco. A tax is imposed on all
12 smokeless tobacco, including chewing tobacco and
13 snuff, at the rate of ~~45%~~ 10% of the wholesale sales
14 price.

15 2. Other tobacco. A tax is imposed on cigars,
16 pipe tobacco and other tobacco intended for smoking
17 at the rate of ~~12%~~ 10% of the wholesale sales price.

18 Emergency clause. In view of the emergency cited
19 in the preamble, this Act shall take effect on July
20 16, 1986.

21 STATEMENT OF FACT

22 The purpose of this bill is to adjust the rate of
23 tax imposed on tobacco products pursuant to Public
24 Law 1985, chapter 783.

25 629S052186