

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
115TH LEGISLATURE  
SECOND REGULAR SESSION

HOUSE AMENDMENT "F" to COMMITTEE AMENDMENT "A" to H.P. 1547, L.D. 2185, Bill, "An Act to Make Supplemental Appropriations and Allocations for the Expenditures of State Government for the Fiscal Years ending June 30, 1992 and June 30, 1993 and to Change Certain Provisions of the Laws"

Amend the amendment by striking out all of Part WW.

Further amend the amendment by inserting at the end before the fiscal note the following:

PART XX

Sec. XX-1. 36 MRSA §4365-D is enacted to read:

§4365-D. Rate of tax after June 30, 1992

Cigarettes that have been stamped at the rate of 18.5 mills for each cigarette that are held for resale by any person after June 30, 1992 are subject to tax at the rate of 58.5 mills for each cigarette.

A person holding cigarettes for resale is liable for the difference between the 58.5 mills for each cigarette tax rate and the 18.5 mills for each cigarette tax rate in effect prior to July 1, 1992. Stamps evidencing payment of the tax imposed by this section must be affixed to all packages of cigarettes held as of July 1, 1992 for resale, except that cigarettes held in vending machines as of July 1, 1992 need not be so stamped.

Notwithstanding any other provision of this chapter, it is presumed that all cigarette vending machines are filled to capacity on July 1, 1992 and the tax imposed by this section must be reported on that basis. A credit against this inventory

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L.D. 2185

2 tax must be allowed for cigarettes stamped at the 58.5-mill rate  
placed in vending machines before July 1, 1992.

4 Payment of the tax imposed by this section must be made to  
the State Tax Assessor before August 15, 1992 and must be  
6 accompanied by forms prescribed by the State Tax Assessor.'

8 Further amend the amendment by relettering the Parts to read  
consecutively.

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### FISCAL NOTE

14 This amendment will have no net effect on General Fund  
appropriations or revenues and maintains a balanced budget for  
16 fiscal year 1992-93.

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### STATEMENT OF FACT

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22 This amendment increases the tax on cigarettes by 20¢ and  
eliminates Part WW of Committee Amendment "A," which concerns  
state employees.

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Filed by Rep. Gean of Alfred  
Reproduced and distributed under the direction of the Clerk of the  
House  
3/24/92 (Filing No. H-1208)

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