

MAINE STATE LEGISLATURE

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

HOUSE AMENDMENT "MM" 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 28.5 mills for each cigarette.

A person holding cigarettes for resale is liable for the difference between the 28.5 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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2 tax must be allowed for cigarettes stamped at the 28.5-mill rate
placed in vending machines before July 1, 1992.

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

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

12 **FISCAL NOTE**

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

18 **STATEMENT OF FACT**

20 This amendment increases the tax on cigarettes to offset the
22 elimination of Part WW from Committee Amendment "A."

Filed by Rep. Gean of Alfred
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House
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