

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 1156

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H.P. 851

House of Representatives, February 20, 1997

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**An Act to Establish an Educational Program for Minors Regarding  
Tobacco Use.**

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Reference to the Committee on Taxation and the Committee on Health and Human Services suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative TOWNSEND of Portland.  
Cosponsored by Representatives: BRUNO of Raymond, DAVIDSON of Brunswick,  
GAGNON of Waterville, MITCHELL of Portland, ROWE of Portland, SHIAH of  
Bowdoinham, THOMPSON of Naples, Senator: PINGREE of Knox.

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

4 Sec. 1. 22 MRSA c. 262-B is enacted to read:

6 CHAPTER 262-B

8 TOBACCO EDUCATION AND PUBLIC AWARENESS PROGRAM

10 §1560. Tobacco Education and Public Awareness Program

12 1. Design and implementation. The department shall create  
14 the Tobacco Education and Public Awareness Program and shall  
16 develop and implement, within 3 years of the effective date of  
this section, a comprehensive plan for statewide tobacco  
education and public awareness for the prevention and cessation  
of tobacco use by minors.

18 2. Instructional materials. The department shall assist  
20 the Department of Education in identifying and developing  
22 instructional materials and curricula in school-based programs  
designed to encourage the cessation and prevention of tobacco  
use. The materials and curricula must address the specific needs  
of minors.

24 3. Public awareness. The department shall contract with  
26 one or more qualified agencies for production and implementation  
28 of an ongoing public awareness of tobacco-related diseases by  
30 developing an information campaign using a variety of media  
32 approaches. Any media campaign funded under this chapter must  
34 stress the importance of preventing the initiation of tobacco use  
and must be based on professional market research and surveys  
necessary to determine the most effective method of diminishing  
tobacco use among minors. Broadcast media advertisements must be  
aired at times most likely to reach minors. Print media  
advertisements must be placed in publications most likely to  
appeal to minors.

38 4. Funding. The Tobacco Education and Public Awareness  
40 Program must be funded in accordance with this chapter.

42 A. The Tobacco Education and Public Awareness Program is  
funded by the tax on cigarettes as provided in Title 36,  
section 4365-D.

44 B. The department may accept grants to fund the Tobacco  
46 Education and Public Awareness Program.

48 **Sec. 2. 36 MRSA §4365, first ¶,** as amended by PL 1989, c. 588,  
Pt. D, §1, is further amended to read:

50 A tax is imposed on all cigarettes held in this State by any  
52 person for sale, the tax to be at the rate of 15.5 mills for each

2 cigarette beginning October 1, 1989; 16.5 mills for each  
cigarette beginning January 1, 1991; and 18.5 mills for each  
4 cigarette beginning July 1, 1991; and 25 mills for each cigarette  
beginning October 1, 1997. Payment of the tax shall must be  
6 evidenced by the affixing of stamps to the packages containing  
the cigarettes. If a federal program similar to that provided in  
8 Title 22, section 3185, becomes effective, this tax is reduced by  
one mill for each cigarette. The Governor shall determine by  
10 proclamation when the federal program has become effective.  
Nothing contained in this chapter shall may be construed to  
12 impose a tax on any transaction, the taxation of which by this  
State is prohibited by the Constitution of the United States.

14 **Sec. 3. 36 MRS §4365-D** is enacted to read:

16 **§4365-D. Rate of tax after October 1, 1997**

18 Cigarettes that have been stamped at the rate of 18.5 mills  
for each cigarette that is held for resale by any person after  
20 October 1, 1997 are subject to tax at the rate of 25 mills for  
each cigarette.

22 Any person holding cigarettes for resale is liable for the  
24 difference between the 25 mills for each cigarette tax rate and  
the 18.5 mills for each cigarette tax rate in effect prior to  
26 October 1, 1997. Stamps evidencing payment of the tax imposed by  
this section must be affixed to all packages of cigarettes held  
28 as of October 1, 1997 for resale, except that cigarettes held in  
vending machines as of October 1, 1997 need not be so stamped.

30 Notwithstanding any other provision of this chapter, it is  
32 presumed that all cigarette vending machines are filled to  
capacity on October 1, 1997 and the tax imposed by this section  
34 must be reported on that basis. A credit against this inventory  
tax is allowed for cigarettes stamped at the 25-mill rate placed  
36 in vending machines before October 1, 1997.

38 Payment of the tax imposed by this section must be made to  
40 the State Tax Assessor before November 15, 1997 and it must be  
accompanied by forms prescribed by the State Tax Assessor.

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**SUMMARY**

46 This bill creates the Tobacco Education and Public Awareness  
Program to be designed and implemented by the Department of Human  
48 Services for the prevention and cessation of tobacco use by  
minors. The program is funded by an increase in cigarette taxes  
to \$.50 per pack.