

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 1278

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H.P. 931

House of Representatives, February 27, 1997

**An Act to Amend the Tax on Pipe Tobacco and Cigars.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative MACK of Standish.  
Cosponsored by Representative WATERHOUSE of Bridgton.

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

**Sec. 1. 36 MRSA §4403, sub-§2, as amended by PL 1989, c. 588, Pt. D, §4, is further amended to read:**

**2. Other tobacco.** A tax is imposed on cigars, pipe tobacco and other tobacco intended for smoking at the rate of 13% of the wholesale sales price beginning October 1, 1989; 14% of the wholesale sales price beginning January 1, 1991; and 16% of the wholesale sales price beginning July 1, 1991; and 10% of the wholesale sales price beginning October 1, 1997.

## SUMMARY

Under current law, a tax of 16% is imposed on cigars, pipe tobacco and other tobacco intended for smoking. This bill changes the tax to 10%.