

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST SPECIAL SESSION-1997

Legislative Document

No. 1816

H.P. 1279

House of Representatives, April 17, 1997

An Act to Increase the Excise Tax on Cigarettes to Support a Tobacco Prevention and Control Program and Reduce the Individual Income Tax Burden.

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 CAMERON of Rumford. (GOVERNOR'S BILL)
Cosponsored by Senator RUHLIN of Penobscot and
Representatives: BRUNO of Raymond, DAVIDSON of Brunswick, ETNIER of Harpswell,
VIGUE of Winslow, WINGLASS of Auburn, Senators: CLEVELAND of Androscoggin,
GOLDTHWAIT of Hancock.

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

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Sec. 1. 22 MRSA §1699-A is enacted to read:

§1699-A. Tobacco Prevention and Control Program

The department shall implement the Tobacco Prevention and Control Program to reduce tobacco use among youth and young adults in this State and to educate citizens about the detrimental health effects of secondary tobacco smoke. The program must be based on tobacco prevention and control guidelines issued by the National Cancer Institute or the Centers for Disease Control and Prevention. The program must include, but is not limited to, a campaign using all forms of media to raise awareness about the facts and issues of tobacco use, encouraging youth to quit or to not begin smoking, motivating older smokers to quit and facilitating public receptiveness for a smoke-free environment.

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

A tax is imposed on all cigarettes imported into this State or held in this State by any person for sale, ~~the tax to be at the rate of 15.5 mills for each cigarette beginning October 1, 1989, 16.5 mills for each cigarette beginning January 1, 1991, and 18.5~~ 37.0 mills for each cigarette beginning July 1, 1991 June 1, 1997. Payment of the tax shall must be evidenced by the affixing of stamps to the packages containing the cigarettes. If ~~a federal program similar to that provided in Title 22, section 3185, becomes effective, this tax is reduced by one mill for each cigarette. The Governor shall determine by proclamation when the federal program has become effective. Nothing contained in this chapter shall be construed to impose a tax on any transaction, the taxation of which by this State is prohibited by the Constitution of the United States,~~

Sec. 3. 36 MRSA §4365-A, as amended by PL 1989, c. 588, Pt. D, §2, is repealed.

Sec. 4. 36 MRSA §§4365-B and 4365-C, as enacted by PL 1989, c. 588, Pt. D, §3, are repealed.

Sec. 5. 36 MRSA §5126, first ¶, as repealed and replaced by PL 1989, c. 878, Pt. D, §12, is amended to read:

A resident individual shall ~~be~~ is allowed \$2,000 \$2,550 for each exemption to which the individual is entitled for the taxable year for federal income tax purposes, unless the taxpayer is claimed as a dependent on another return. No additional exemption may be allowed for taxpayers over 65 years of age or blind. The nominal dollar amount of this section shall ~~be~~ is subject to annual adjustment under section 5403.

