

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 402

S.P. 126

In Senate, February 1, 2001

**An Act to Remove the Time Limit on Applying for Refunds of Tax
Stamps on Unsalable Cigarettes.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator MILLS of Somerset.

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

2

4 **Sec. 1. 36 MRSA §4366-A, sub-§4**, as enacted by PL 1997, c.
458, §10, is amended to read:

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8 **4. Resale and reuse of stamps prohibited; redemption.**
Cigarette stamps issued by the assessor pursuant to this chapter
10 may not be sold, transferred or used more than once by a
12 distributor. The assessor shall redeem any unused, uncanceled
14 stamps presented within one year of the date of purchase by any
licensed distributor, at a price equal to the amount paid for
16 them. The assessor may also redeem, at face value, cigarette tax
stamps affixed to packages of cigarettes that have become
18 unsalable, ~~provided application is made within 90 days of the
return of the unsalable cigarettes to the manufacturer, and the~~
The Treasurer of State shall provide, out of money collected
pursuant to this chapter, the funds necessary for the redemption.

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SUMMARY

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This bill removes the time limit on applying for refunds of
tax stamps on unsalable cigarettes.