

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 674

H.P. 519

House of Representatives, February 13, 2001

**An Act to Change the Ad Valorem Tax on Certain Smokeless Tobacco Products to a Weight-based Tax.**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND, Clerk

Presented by Representative COLWELL of Gardiner.  
Cosponsored by Senator DAGGETT of Kennebec and  
Representatives: KOFFMAN of Bar Harbor, MAILHOT of Lewiston, McLAUGHLIN of  
Cape Elizabeth, MUSE of South Portland, QUINT of Portland, STANLEY of Medway,  
VOLENIK of Brooklin, Senator: CATHCART of Penobscot.

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

4 **Sec. 1. 36 MRSA §4401, sub-§3-A** is enacted to read:

6 3-A. Moist snuff. "Moist snuff" means any finely cut, ground or powdered tobacco that is intended to be placed in the mouth, but does not include dry snuff.

8 **Sec. 2. 36 MRSA §4403, sub-§1**, as amended by PL 1989, c. 588, Pt. D, §4, is repealed and the following enacted in its place:

10 **1. Smokeless tobacco.** A tax is imposed on all smokeless tobacco, including chewing tobacco and snuff, at the following rates:

12 A. Sixty-two percent of the wholesale sales price on smokeless tobacco other than moist snuff; and

14 B. One dollar and fifty cents per ounce for moist snuff with a proportional tax on all fractional parts of an ounce.

16 **SUMMARY**

18 This bill proposes to change the tax on moist snuff from 62%  
20 of the wholesale sales price to \$1.50 per ounce.  
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