

# MAINE STATE LEGISLATURE

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DATE: 4/12/06

L.D. 2093

(Filing No. H-1009)

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TAXATION  
*Majority*

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
122ND LEGISLATURE  
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1485, L.D. 2093, Bill, "An Act To Strengthen the Collection of the Tax on Tobacco Products"

Amend the bill in section 11 in §4404-C in subsection 2 by striking out all of paragraph B (page 7, lines 26 to 28 in L.D) and inserting in its place the following:

'B. Tobacco products for which the tax imposed by this chapter has not been paid that are in the course of transit from without the State and:

- (1) Consigned to a licensed distributor; or
- (2) In transit by common carrier or contract carrier.'

SUMMARY

This amendment makes a technical correction to clarify that tobacco products in transit by a common carrier or a contract carrier are not subject to seizure.

FISCAL NOTE REQUIRED  
(See attached)

**COMMITTEE AMENDMENT**



Approved: 04/10/06 *MAC*

# 122nd MAINE LEGISLATURE

LD 2093

LR 3250(02)

**An Act To Strengthen the Collection of the Tax on Tobacco Products**

**Fiscal Note for Bill as Amended by Committee Amendment "A"**

**Committee: Taxation**

**Fiscal Note Required: Yes**

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## Fiscal Note

Minor cost increase - General Fund  
Minor revenue increase - General Fund

## Correctional and Judicial Impact Statements

Establishes new civil violations, Class D and Class E crimes.

The collection of additional fines may increase General Fund revenue by minor amounts.