

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

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No. 1181

H.P. 862

House of Representatives, March 7, 2007

An Act To Reclassify Certain Tobacco Products

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative BRAUTIGAM of Falmouth.
Cosponsored by Senator BARTLETT of Cumberland and
Representatives: BARSTOW of Gorham, HINCK of Portland, JACKSON of Allagash,
KOFFMAN of Bar Harbor, MARLEY of Portland, PINGREE of North Haven, WATSON of
Bath.

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

2 **Sec. 1. 22 MRSA §1555-B, sub-§12** is enacted to read:

3 **12. Notice for small cigars.** The declaration of the classification "small cigars" for
4 federal tax purposes must appear on the package of small cigars.

5 **Sec. 2. 36 MRSA §4361, sub-§1-A,** as amended by PL 1997, c. 458, §1, is
6 further amended to read:

7 **1-A. Cigarette.** ~~"Cigarette" means a cigarette, as defined in Section 5702 of the~~
8 ~~Code. ;~~

9 A. Any roll of tobacco wrapped in paper or in any substance not containing tobacco;
10 or

11 B. Any roll of tobacco wrapped in a substance containing tobacco and:

12 (1) Put up in a package that bears a product designation or tax classification
13 specified in 27 Code of Federal Regulations, Part 40.215;

14 (2) Having a typical cigarette size and shape, having a cellulose acetate or other
15 cigarette-type integrated filter or put up in a traditional cigarette-type package
16 that does not bear the notice requirements for little cigars under Title 22, section
17 1555-B, subsection 12; or

18 (3) Having a filler primarily consisting of flue-cured, burley, oriental or
19 unfermented tobaccos or having a filler material yielding the smoking
20 characteristics of any of those tobaccos.

21 **Sec. 3. 36 MRSA §4361, sub-§4-B** is enacted to read:

22 **4-B. Little cigars.** "Little cigars" means any tobacco product consisting of a roll of
23 tobacco wrapped in a substance containing tobacco and classified as a cigarette rather
24 than as a cigar pursuant to section 4401, subsection 1-A, subparagraph (2).

25 **Sec. 4. 36 MRSA §4361, sub-§7-A** is enacted to read:

26 **7-A. Substance containing tobacco.** "Substance containing tobacco" means any
27 reconstituted tobacco sheet or any other material, other than leaf tobacco, of which at
28 least 2/3 by weight consists of tobacco leaf or other fibrous material from the plant
29 Nicotiana tabacum or the plant Nicotiana rustica.

30 **Sec. 5. 36 MRSA §4361, sub-§7-B** is enacted to read:

31 **7-B. Substance not containing tobacco.** "Substance not containing tobacco" means
32 any paper or any other material of which less than 2/3 by weight consists of tobacco leaf
33 or other fibrous material from the plant Nicotiana tabacum or the plant Nicotiana rustica.

34 **Sec. 6. 36 MRSA §4382-A** is enacted to read:

