

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 1375

H.P. 967

House of Representatives, March 13, 2007

An Act To Equalize the Taxation of Noncigarette Tobacco Products

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative MILLS of Farmington.
Cosponsored by Senator TURNER of Cumberland.

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

2 **Sec. 1. 36 MRSA §4403, sub-§1**, as amended by PL 2005, c. 627, §8, is repealed.

3 **Sec. 2. 36 MRSA §4403, sub-§2**, as amended by PL 2005, c. 627, §8, is repealed.

4 **Sec. 3. 36 MRSA §4403, sub-§2-A** is enacted to read:

5 **2-A. Tax rate.** A tax is imposed on the following tobacco products at the rate of \$1
6 per ounce.

7 A. Smokeless tobacco, including chewing tobacco and snuff;

8 B. Cigars;

9 C. Pipe tobacco; and

10 D. Other tobacco intended for smoking.

11 **SUMMARY**

12 This bill requires all tobacco products other than cigarettes to be taxed at the rate of
13 \$1 per ounce.