

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

SECOND REGULAR SESSION-2008

Legislative Document

No. 2098

H.P. 1484

House of Representatives, December 27, 2007

**An Act To Prevent and Treat Cancer in Maine by Providing a
Source of Funding for a Comprehensive Cancer Prevention
Program**

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative STRANG BURGESS of Cumberland.
Cosponsored by Senator BENOIT of Sagadahoc and Representatives: CROCKETT of Augusta, FINLEY of Skowhegan, GILES of Belfast, MILLER of Somerville, MUSE of Fryeburg, PATRICK of Rumford, PERCY of Phippsburg, PINGREE of North Haven, SAVIELLO of Wilton, TRINWARD of Waterville, Senators: BARTLETT of Cumberland, President EDMONDS of Cumberland, MARRACHÉ of Kennebec, MITCHELL of Kennebec, NUTTING of Androscoggin.

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

2 **Sec. 1. 36 MRSA §4403**, as amended by PL 2005, c. 627, §§8 and 9, is repealed.

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

4 **§4403. Tax on tobacco products**

5 **1. Rate of tax on tobacco products.** Beginning September 1, 2008, a tax at the rate
6 of \$1 per ounce is imposed on:

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 **2. Imposition.** The tax is imposed at the time the distributor brings or causes to be
12 brought into this State tobacco products that are for sale to consumers or to retailers or for
13 use or at the time tobacco products are manufactured or fabricated in this State for sale in
14 this State.

15 **3. Exclusion.** The tax imposed on tobacco products does not apply to those products
16 exported from this State or to any tobacco products that under laws of the United States
17 may not be subject to taxation by this State.

18 **Sec. 3. 36 MRSA §4404, 2nd¶**, as amended by PL 2007, c. 438, §102, is further
19 amended to read:

20 The return must include further information as the assessor may prescribe and must
21 show a credit for any tobacco products exempted as provided in section 4403 ~~4403-A~~.
22 Records must be maintained to substantiate the exemption. Tax previously paid on
23 tobacco products that are returned to a manufacturer because the product has become
24 unfit for use, sale or consumption may be taken as a credit on a subsequent return upon
25 receipt of the credit notice from the original supplier.

26 **Sec. 4. 36 MRSA §4404, 3rd¶**, as enacted by PL 2005, c. 627, §10, is amended
27 to read:

28 A person who is not a distributor licensed pursuant to this chapter who imports,
29 receives or otherwise acquires tobacco products for use or consumption in the State from
30 a person other than a licensed distributor shall file, on or before the last day of the month
31 following each month in which tobacco products were acquired, a return on a form
32 prescribed by the assessor together with payment of the tax imposed by this chapter at the
33 rate provided in section 4403 ~~4403-A~~. The return must report the quantity of tobacco
34 products imported, received or otherwise acquired from a person other than a licensed
35 distributor or retailer during the previous calendar month and additional information the
36 assessor may require.

