

# MAINE STATE LEGISLATURE

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DMC  
R. O'S.

L.D. 617

Date: 6-27-11

(Filing No. S-349)

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STATE OF MAINE  
SENATE  
125TH LEGISLATURE  
FIRST REGULAR SESSION

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 198,  
L.D. 617, Bill, "An Act To Modify the Process Regarding the Return of Unfit Tobacco  
Products"

Amend the amendment by striking out everything after the title and before the  
summary and inserting the following:

'Amend the bill by striking out everything after the enacting clause and before the  
summary and inserting the following:

'Sec. 1. 36 MRSA §4366-A, sub-§4-A, as amended by PL 2007, c. 438, §95, is  
further amended to read:

**4-A. Redemption of stamps before July 1, 2012.** ~~The~~ Before July 1, 2012, the  
assessor shall redeem any unused, uncanceled stamps presented within one year of the  
date of purchase by a licensed distributor at a price equal to the amount paid for them.  
Credit for uncanceled stamps is allowed only on full, unopened rolls unless the  
distributor ceases business as a distributor and returns the license issued under section  
4362-A. The assessor may also redeem, at face value, cigarette tax stamps affixed to  
packages of cigarettes that have become unsalable if application is made within 90 days  
of the return of the unsalable cigarettes to the manufacturer.

**Sec. 2. 36 MRSA §4366-A, sub-§4-B** is enacted to read:

**4-B. Redemption of stamps beginning July 1, 2012.** Beginning July 1, 2012, the  
assessor shall redeem any unused, uncanceled stamps presented within one year of the  
date of purchase by a licensed distributor at a price equal to the amount paid for them.  
Credit for uncanceled stamps is allowed only on full, unopened rolls unless the  
distributor ceases business as a distributor and returns the license issued under section  
4362-A. The assessor may also redeem, at face value, cigarette tax stamps affixed to  
packages of cigarettes that have become unsalable if application is made within 90 days  
of the return of the unsalable cigarettes to the manufacturer or of the destruction of the  
unsalable cigarettes by the distributor. The assessor may either witness the destruction of  
the unsalable cigarettes or may accept another form of proof that the unsalable cigarettes  
have been destroyed by the distributor or returned to the manufacturer.

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Approved: 06/24/11 *mac*

# 125th MAINE LEGISLATURE

LD 617

LR 1335(04)

## An Act To Modify the Process Regarding the Return of Unfit Tobacco Products

Fiscal Note for Senate Amendment "A" to Committee Amendment "A" **S-349**

Sponsor: Sen. Rosen of Hancock

Fiscal Note Required: Yes

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### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	(\$40,000)	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	\$40,000	\$0	\$0	\$0

#### Fiscal Detail and Notes

This amendment delays the effective date for permitting the State Tax Assessor to recognize a credit for tobacco products taxes previously paid and to redeem cigarette tax stamps for tobacco products that are destroyed by a distributor because the products have become unfit for use, sale or consumption. This will eliminate the fiscal year 2011-12 General Fund revenue loss of \$40,000.