

# MAINE STATE LEGISLATURE

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Date: 5-18-11

(Filing No. S-125)

**TAXATION**

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**STATE OF MAINE  
SENATE  
125TH LEGISLATURE  
FIRST REGULAR SESSION**

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 bill by inserting before section 1 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.** 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.

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**SUMMARY**

The amendment permits the State Tax Assessor to redeem cigarette tax stamps with respect to cigarettes that are destroyed by the distributor because the cigarettes have become unfit for use, sale or consumption.

**FISCAL NOTE REQUIRED**

(See attached)

**COMMITTEE AMENDMENT**



# 125th MAINE LEGISLATURE

LD 617

LR 1335(02)

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

Fiscal Note for Bill as Amended by Committee Amendment "A" S-125

Committee: Taxation

Fiscal Note Required: Yes

### 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	\$40,000	\$40,000	\$40,000
<b>Revenue</b>				
General Fund	(\$40,000)	(\$40,000)	(\$40,000)	(\$40,000)

#### Fiscal Detail and Notes

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 will reduce General Fund revenues starting in fiscal year 2011-12.