MAINE STATE LEGISLATURE

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127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 973

H.P. 670

House of Representatives, March 18, 2015

An Act To Ensure That Nicotine Products Are Taxed Equally

Reference to the Committee on Taxation suggested and ordered printed.

ROBERT B. HUNT

Clerk

Presented by Representative McCABE of Skowhegan.

1	Be it enacted by the People of the State of Maine as follows:
2 3	Sec. 1. 36 MRSA §4361, sub-§1-A, as amended by PL 1997, c. 458, §1, is further amended to read:
4 5	1-A. Cigarette. "Cigarette" means a cigarette, as defined in Section 5702 of the Code, or an electronic cigarette.
6	Sec. 2. 36 MRSA §4361, sub-§2-A is enacted to read:
7 8 9 10 11	2-A. Electronic cigarette. "Electronic cigarette" means an electronic nicotine delivery system that uses a battery-powered vaporizer that turns a liquid containing nicotine into an aerosol vapor, resulting in an effect to the user similar to smoking a cigarette. For purposes of this chapter, an amount of liquid containing 18 milligrams of nicotine equals one cigarette.
12	SUMMARY
13 14	This bill includes an electronic cigarette in the definition of "cigarette" for the purpose of assessing the cigarette tax.