

MAINE STATE LEGISLATURE

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EIGHTY-FIRST LEGISLATURE

SENATE

NO. 162

In Senate, March 1, 1923.

Referred to Committee on Judiciary and five hundred copies ordered printed. Sent down for concurrence.

L. ERNEST THORNTON, Secretary.

Presented by Senator Phillips of Hancock.

STATE OF MAINE

**IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND TWENTY-THREE**

AN ACT Requiring an Excise Tax to be Paid on All Cigarettes, Cigarette Tobacco and Cigarette Papers Sold in This State.

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

Section 1. There shall be paid on all cigarettes, cigarette tobacco and cigarette papers sold at wholesale in this state an excise tax of five per cent on the wholesale price and the tax shall be used for the promotion of health and hygiene in the state of Maine by the state department of health.

Sect. 2. The secretary of state is hereby authorized and empowered to prescribe and furnish all necessary blanks,

3 forms, books and reports necessary in carrying out the
4 provisions of this act.

Sect. 3. Within thirty days after this act goes into effect
2 every person, firm or corporation engaged in selling cigar-
3 ettes, cigarette tobacco and cigarette papers at wholesale
4 in this state shall make a report on blanks furnished as
5 aforesaid, to the secretary of state, giving such information
6 as may be called for in said blank report. The secretary
7 of state shall enter on a book kept for that purpose, the
8 name of every wholesale dealer who sells cigarettes, cigar-
9 ette tobacco and cigarette papers in the state. After this
10 act becomes effective, no person shall sell any cigarettes,
11 cigarette tobacco and cigarette papers by wholesale in this
12 state until he has made a report to the secretary of state
13 and his name has been entered on such book. If any per-
14 son, firm or corporation engaged in selling cigarettes, cigar-
15 ette tobacco and cigarette papers at wholesale, shall fail to
16 make such report to the secretary of state, he or it shall
17 be subject to a fine of fifty dollars for each offense, and
18 every week that such report is not made shall constitute a
19 separate offense.

Sect. 4. Every wholesale dealer in cigarettes, cigarette
2 tobacco and cigarette papers in the state of Maine, after
3 this act takes effect, shall quarterly make a report to the
4 secretary of state of the number and value of cigarettes,
5 cigarette tobacco and cigarette papers sold at wholesale by
6 such dealer within this state for the previous quarter and

7 thereupon the secretary of state shall compute the tax at
8 the rate of five per cent on the wholesale price of the same
9 as provided in section one of this act and shall notify said
10 wholesale dealer of the amount of said tax, and said whole-
11 sale dealer shall pay said tax within ten days after notice
12 of such computation by the secretary of state.

Sect. 5. The term "wholesale dealer" as used herein shall
2 mean and include every person, firm or corporation selling
3 cigarettes, cigarette tobacco or cigarette papers in this state,
4 otherwise than at retail.