

MAINE STATE LEGISLATURE

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EIGHTY-SECOND LEGISLATURE

H. P. No. 1146

H. D. No. 363

House of Representatives, March 11, 1925.

Referred to Committee on Taxation and 1000 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Martin of Augusta.

STATE OF MAINE

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

AN ACT Requiring an Excise Tax to be Paid on All Cigarettes
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 sold at
2 retail in this state an excise tax of one cent on each and
3 every package so sold and the tax shall be used for the
4 promotion of health and hygiene, Insane Hospitals, and
5 homes for the feeble minded in the state of Maine by the
6 state department of health.

Sect. 2. The secretary of state is hereby authorized and
2 empowered to prescribe and furnish all necessary blanks,
3 forms, books and reports necessary in carrying out the
4 provision of this act.

Sect. 3. Within thirty days after this act goes into effect every person, firm or corporation engaged in selling cigarettes at retail in this state shall make a report on blanks furnished as aforesaid, to the secretary of state, giving such information as may be called for in said blank report. The secretary of state shall enter on a book kept for that purpose, the name of every retail dealer who sells cigarettes in the state. After this act becomes effective, no person shall sell any cigarettes at retail in this state until he has made a report to the secretary of state and his name has been entered on such book. If any person, firm or corporation engaged in selling cigarettes at retail shall fail to make such report to the secretary of state, he or it shall be subject to a fine of fifty dollars for each offense, and every week that such report is not made shall constitute a separate offense.

Sect. 4. Every retail dealer in cigarettes in the state of Maine, after this act takes effect, shall quarterly make a report to the secretary of state of the number of cigarettes sold at retail by such dealer within this state for the previous quarter and thereupon the secretary of state shall compute the tax at the rate of one cent on the retail price of the same as provided in section one of this act and shall notify said retail dealer of the amount of said tax, and said retail dealer shall pay said tax within ten days after notice of such computation by the secretary of state.

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