

MAINE STATE LEGISLATURE

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EIGHTY-SECOND LEGISLATURE

S. P. No. 472

S. D. No. 170

In Senate, Mar. 10, 1925.

On motion by Senator Powers of Aroostook, Senate voted to reconsider its action whereby this bill was referred to Committee on Taxation and on further motion by same Senator was laid on the table pending reference.

ROYDEN V. BROWN, Secretary.

Presented by Senator Phillips of Hancock.

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 pro-
4 motion of health and hygiene, insane hospitals, and homes
5 for feeble-minded in the state of Maine by the state depart-
6 ment 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 pro-
4 visions 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 at retail in this state shall make a report on blanks
4 furnished as aforesaid, to the secretary of state, giving such
5 information as may be called for in said blank report. The
6 secretary of state shall enter on a book kept for that pur-
7 pose, the name of every dealer who sells cigarettes in the
8 state. After this act becomes effective, no person shall sell
9 any cigarettes at retail in this state until he has made a
10 report to the secretary of state and his name has been en-
11 tered on such book. If any person, firm or corporation
12 engaged in selling cigarettes at retail shall fail to make such
13 report to the secretary of state, he or it shall be subject to
14 a fine of fifty dollars for each offense, and every week that
15 such report is not made shall constitute a separate offense.

Sect. 4. Every retail dealer in cigarettes in the state of
2 Maine, after this act takes effect, shall quarterly make a
3 report to the secretary of state of the number of cigarettes
4 sold at retail by such dealer within this state for the previ-
5 ous quarter and thereupon the secretary of state shall com-
6 pute the tax at the rate of one cent on the retail price of
7 the same as provided in section one of this act and shall
8 notify said retail dealer of the amount of said tax, and said
9 retail dealer shall pay said tax within ten days after notice
10 of such computation by the secretary of state.

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