

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

# EIGHTY-THIRD LEGISLATURE

---

---

**House Document**

**No. 276**

---

---

H. P. 944

House of Representatives, Feb. 25, 1927.

Referred to Committee on Taxation in concurrence and 500 copies ordered printed.

CLYDE R. CHAPMAN, Clerk.

Presented by Decker of Portland.

---

---

## STATE OF MAINE

---

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

---

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.

Sect. 2. The enforcement of this act shall devolve upon  
2 the division of inspections, of the state department of agri-  
3 culture. The chief of the division of inspections is hereby  
4 authorized and empowered to prescribe and furnish all  
5 necessary blanks, forms, books and reports necessary in  
6 carrying out the provisions of this act.

Sect. 3. Within thirty days after the taking effect of this

2 act, every person, firm or corporation engaged in selling  
3 cigarettes at retail in this state, shall apply to the division  
4 of inspections, state department of agriculture, for a license  
5 to sell cigarettes and shall execute an application for a  
6 license upon a form prescribed and furnished by said divi-  
7 sion of inspections and no person, firm or corporation shall  
8 retail cigarettes in this state until such license is granted.  
9 Every person, firm or corporation engaged in selling cigar-  
10 ettes in this state shall make a report on blank forms furn-  
11 ished by the division of inspections giving such information  
12 as may be called for in said blank report. The chief of the  
13 division of inspections shall enter on a book kept for that  
14 purpose, the name of every retail dealer who sells cigarettes  
15 in the state. After this act becomes effective, no person  
16 shall sell any cigarettes at retail in this state until he has  
17 made a report to the chief of the division of inspections  
18 and his name has been entered on such book. If any per-  
19 son, firm or corporation engaged in selling cigarettes at  
20 retail shall fail to make such report to the chief of the  
21 division of inspections, state department of agriculture, he  
22 or it shall be subject to a fine of fifty dollars for each  
23 offense, and every week that said report is not made shall  
24 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 sworn report to the chief of the division of inspections,  
4 state department of agriculture, of the number of packages

5 of cigarettes sold at retail by such dealer within this state  
6 for the previous quarter and thereupon the chief of the  
7 division of inspections, state department of agriculture, shall  
8 compute the tax at the rate of one cent on each and every  
9 package of the same as provided in section one of this act  
10 and shall notify said retail dealer of the amount of said  
11 tax, and said retail dealer shall pay said tax within ten days  
12 after notice of such tax has been sent to him. Failure to  
13 make quarterly reports or payments, as provided in section  
14 four shall be subject to the same penalty as in section three.

Sect. 5. There shall annually be deducted from the license  
2 fees herein provided the sum of three thousand dollars for  
3 the use of the division of inspections, state department of  
4 agriculture, in employing agents, for the traveling and other  
5 expenses incurred in enforcing the provisions of this act.

Sect. 6. 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.