

MAINE STATE LEGISLATURE

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EIGHTY-FOURTH LEGISLATURE

House Document

No. 598

H. P. 1606 House of Representatives, March 1, 1929.

Referred to Committee on Taxation and 500 copies ordered printed. Sent up for concurrence.

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Jackson of Bath.

STATE OF MAINE

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

AN ACT to Provide an Excise Tax upon Tobacco Products.

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

Section 1. There shall be and hereby is levied and im-
2 posed an excise tax of five per cent on the wholesale price
3 of cigars, cigarettes, smoking tobacco, chewing tobacco,
4 snuff and all tobacco products sold within the state except-
5 ing such products as are for exportation from the state by
6 firms or individuals whose business is to sell and furnish
7 by wholesale.

Sect. 2. *Distributor to file certificate with state auditor.*
2 Each and every distributor of cigars, cigarettes, smoking
3 tobacco, chewing tobacco and other tobacco products as

4 come within this act shall file a duly acknowledged certifi-
5 cate with the state auditor on forms prescribed and fur-
6 nished by said auditor, which shall specify the name under
7 which the distributor is transacting business within the
8 state, the place or places of business, the location of dis-
9 tributing agencies, the names and post office addresses of
10 the several persons constituting the partnership or firm, and
11 if a corporation its corporate name, and the names and ad-
12 dresses of agents within this state. No distributor as here-
13 in defined shall sell or distribute or cause to be sold or dis-
14 tributed any of the articles prescribed in this act until such
15 certificate is filed with the state auditor.

Sect. 3. *Terms defined.* "Distributor" shall mean any
2 person, association of persons, firm or corporation whether
3 located within this state or otherwise who imports or causes
4 to be imported for sale or for his own use any of the to-
5 bacco products set forth in this act.

Sect. 4. *Distributor entitled to compensation.* The dis-
2 tributor paying or becoming liable to pay the tax herein
3 levied and imposed shall be entitled to collect as a part of
4 the selling price of the article sold and imported into the
5 state five per cent only in lieu of such tax.

Sect. 5. *Report of sales shall shall be made for the pre-*
2 *ceding quarter on the fifteenth day of July, October, Janu-*
3 *ary and April, the final report to be made October fifteenth,*
4 *nineteen hundred and twenty-nine.* Every distributor shall
5 on or before the fifteenth day of October, January, April

6 and July render a report to the state auditor stating the
7 amount of sales of each article named in the act together
8 with the wholesale price of the same, and such report shall
9 contain such additional information as the auditor may re-
10 quire.

Sect. 6. *Payment to be made on or before the fifteenth of*
2 each month succeeding the filing of the report. On or be-
3 fore the fifteenth day of each month following the filing
4 of the report required herein each and every distributor
5 importing or causing to be imported such articles as are
6 covered in the act shall pay to the treasurer of this state
7 five per cent of the sales price of all cigars, cigarettes,
8 smoking tobacco, chewing tobacco, snuff and all other to-
9 bacco products.

Sect. 7. *Auditor shall report to treasurer on the first day*
2 of each month following distributor's statement. On or be-
3 fore the first day of the month succeeding the filing of the
4 report by the distributor, the state auditor shall transmit
5 to the state treasurer a statement which shall show all taxes
6 due from each distributor under the requirements of this
7 act.

Sect. 8. *Persons attempting to evade tax liable to fine.*
2 Any person, persons or firms who receive articles listed in
3 this act in such form or under such circumstances as to
4 avoid the tax herein provided shall be considered as a dis-
5 tributor and shall be subject to twice the amount of tax
6 herein imposed.

Sect. 9. *The proceeds of this tax used for development of*
2 *Maine and highway.* The proceeds of this tax shall be
3 used, one-third of the amount for the compilation and pub-
4 lication of data regarding the agricultural, industrial and
5 recreational resources of Maine to be administered by such
6 agency as the legislature may provide; one-third to be used
7 for the benefit of the state library, the same to be expended
8 under the direction of the governor and council; the re-
9 mainder of the proceeds shall be used for highway con-
10 struction to be expended by the highway commission ap-
11 proved by the governor and council.

Sect. 10. *Penalty for false or fraudulent returns.* Any
2 distributor of the products enumerated in this act who shall
3 make attempts to deceive by fraudulent report, or who
4 shall evade or violate the integrity of this act or any of its
5 provisions shall be fined not to exceed one thousand dollars.
6 Whenever any distributor shall fail to pay any tax due un-
7 der the provisions of this act within the time limit herein
8 specified, the attorney general shall enforce payment of
9 such tax by civil action against such distributors for the
10 amount due, in the courts of appropriate jurisdiction.