

MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

Legislative Document

No. 2

H. P. 15

House of Representatives, Jan. 8, 1935.

Referred to Committee on Taxation and 1,000 copies ordered printed.
Sent up for concurrence.

HARVEY R. PEASE, Clerk.

Presented by Mr. Dennett of Sebago.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-FIVE

AN ACT to Provide Revenue by Means of a Graduated Stamp Tax.

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

Sec. 1. Stamp tax imposed. Every article offered for sale in this state, whether produced therein or imported thereto, shall be subject to a stamp tax to the extent and in the manner provided in the following sections :

Sec. 2. 2% stamp tax on certain articles imposed. All textile products, including clothing, bedding, fabrics and products of the loom ; all foods produced and all products of the soil, including cereals, vegetables, poultry, eggs, milk, cream, cheese and butter ; all manufactured products, including machinery, newsprint, paper, boots or shoes ; all building materials, including bricks, lumber, lime, mortar and cement, paint, oils and wall-paper ; all canned goods ; all livestock ; all sea foods, including fresh-water fish, shrimps, sardines, clams, scallops, lobsters and other shell fish ; all birds and mammals ; all toys, tobacco and tobacco products ; and all flowers, seeds, trees, shrubs and nursery stock, shall be subject to a stamp tax computed at the rate of 2% on the sale price thereof, provided, that all products of farm and home labor, sold at retail by the producer, and all citrus fruits, flour, spices, coal, automobiles and gasoline shall be exempt from the tax herein provided.

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Sec. 3. 10% stamp tax on certain articles imposed. All drugs and patent medicines; all toilet articles and cosmetics, including perfumery, soaps and brushes; all non-alcoholic beverages and extracts; and all jewelry, precious and semi-precious minerals, gems and amber, toothpicks and matches, shall be subject to a stamp tax computed at the rate of 10% of the sale price thereof.

Sec. 4. Method of assessment and payment of tax. All taxes shall be deemed to have been paid when stamps, representing the proper percentage of the sales price of each article, are affixed to the commodity and cancelled with the perforated word: "Paid." All stamps and cancellation devices shall be furnished by the secretary of state. Articles may be stamped in bulk by tag attached to the container. When required stamps have been affixed by the wholesaler no further tax shall be required of the retailer.

Sec. 5. Penalty for violation. Every person, firm, or corporation failing to affix the required stamps to any article sold, unless such article be exempted by this act, shall be deemed to be guilty of a misdemeanor and for each violation thereof, shall be punished by a fine of not more than \$25, and the article so unlawfully sold shall be confiscated to the public use.

Sec. 6. Enforcement. For the enforcement of this act the governor, with advice of his council, shall appoint an inspector in chief. All salaries and terms of tenure of office and the selections of deputies by the inspector in chief shall be approved by the governor and his council.