

# MAINE STATE LEGISLATURE

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EIGHTY - SEVENTH LEGISLATURE

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Legislative Document

No. 179

H. P. 608

House of Representatives, January 29, 1935.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Mace of Augusta.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-FIVE

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**AN ACT to Provide for an Excise Tax on Certain Types of Oleomargarine.**

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

**Sec. 1. Provisions for imposing an excise tax on oleomargarine and collection of the tax by the bureau of taxation.** There is hereby imposed an excise tax of 10 cents per pound on all oleomargarine sold, offered or exposed for sale, or exchanged in the state of Maine, containing any fat and/or oil ingredient other than any of the following fats and/or oils; oleo oil from cattle, oleo stock from cattle, oleo stearine from cattle, neutral lard from hogs, peanut oil, corn oil, cottonseed oil, soya bean oil, or milk fat. Such excise tax shall be in the form of a revenue stamp in such denominations as will best carry out the provisions of the law. Said stamp shall be properly safeguarded as to their manufacture, preservation and distribution and shall be in the charge of the bureau of taxation.

**Sec. 2. Provisions for rules and regulations for enforcement.** The bureau of taxation is hereby empowered to promulgate such rules and regulations as are consistent with the provisions of this act..

**Sec. 3. Penalty for violation.** Any person violating any of the provisions of this act, or any of the rules or regulations promulgated by the bureau of taxation for the purpose of carrying out its provisions, shall be

guilty of a misdemeanor, and upon conviction shall be punished by a fine of not less than \$25, nor more than \$200, or by imprisonment for not more than 2 months, or by both such fine and imprisonment.

**Sec. 4. Appropriation for providing stamps and disposition of revenue.** All moneys derived from the sale of revenue stamps hereunder shall be paid into the state treasury. There is hereby appropriated from the state treasury the sum of \$1,000, which shall be available upon order of the said bureau to pay the cost of printing the necessary stamps provided for in this act.