

# MAINE STATE LEGISLATURE

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Legislative Document

No. 11

S. P. 84

In Senate, January 19, 1943.

Referred to Committee on Taxation, sent down for concurrence and ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Senator Good of Aroostook.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-THREE

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**AN ACT Relating to Redemption of Cigarette Tax Stamps.**

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

**P. L., 1941, c. 298, § 7, amended.** Section 7 of chapter 298 of the public laws of 1941 is hereby amended to read as follows:

**'Sec. 7. Dealers and distributors not to resell stamps; redemption.** No distributor or dealer shall sell or transfer any stamps issued under the provisions of this act. The assessor shall redeem any unused, uncanceled stamps presented by any licensed distributor or dealer, at a price equal to the amount paid therefor by such dealer or distributor, and the said assessor may upon proof satisfactory to him, and in accordance with regulations promulgated by him, redeem, at a price equal to the amount paid therefor, Maine cigarette tax stamps affixed to packages of cigarettes which have become unfit for use and consumption or unsalable, and the treasurer of state shall provide, out of money collected hereunder, the funds necessary for such redemption.'