

# MAINE STATE LEGISLATURE

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N I N E T Y - F I R S T    L E G I S L A T U R E

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Legislative Document

No. 40

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S. P. 106

In Senate, January 20, 1943.

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

ROYDEN V. BROWN, Secretary.

Presented by Senator McGlauffin of Cumberland.

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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 Tax on Cigarettes.**

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

**P. L. 1941, c. 298, § 1, amended.** Section 1 of chapter 298 of the public laws of 1941 is hereby amended to read as follows:

**'Sec. 1. Definitions.** Whenever used in this act, unless the context shall otherwise require: The words "tax assessor" or the word "assessor" shall mean the state tax assessor; the word "person" shall mean any individual, firm, fiduciary, partnership, corporation, trust or association, however formed; the word "distributor" shall mean any person engaged in this state in the business of producing or manufacturing cigarettes or importing into the state cigarettes at least ~~75%~~ 60% of which are purchased directly from the manufacturers thereof; the words "licensed distributor" shall mean a distributor licensed under the provisions of this act; the word "dealer" shall mean any person other than a distributor, as defined herein, who is engaged in this state in the business of selling cigarettes; the words "licensed dealer" shall mean a dealer licensed under the provisions of this act; the word "sale" or "sell" shall include or apply to gifts, exchanges and barter.'