

MAINE STATE LEGISLATURE

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N I N E T Y - S E C O N D L E G I S L A T U R E

Legislative Document

No. 371

S. P. 153

In Senate, February 1, 1945.

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

ROYDEN V. BROWN, Secretary.

Presented by Senator Good of Aroostook.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-FIVE

AN ACT Relating to Cigarette Tax Licenses.

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

Sec. 1. R. S., c. 14, § 186, amended. Section 186 of chapter 14 of the revised statutes is hereby amended by adding at the end thereof a new paragraph to read as follows:

‘“Sub-jobber” shall mean a wholesale dealer who does not qualify as a distributor.’

Sec. 2. R. S., c. 14, § 188, amended. Section 188 of chapter 14 of the revised statutes is hereby amended to read as follows:

‘**Sec. 188. Validity of license.** Each distributor’s license issued under the provisions of section 187 shall expire on the 31st day of July next succeeding the date of issuance unless sooner revoked by the assessor as provided in section 189, or unless the business with respect to which such license was issued shall be transferred, in either of which cases the holder of the license shall immediately return it to the assessor. In the event that the holder of a license shall remove his business to another location within the state, the license with respect to the former place of business shall be reissued for the new location without the payment of an additional fee for the unexpired term. The holder of each distributor’s license

on application to the assessor, accompanied by the fee prescribed in section 187, may annually before the expiration date of the license then held by him renew his license for a further period of 1 year.

Each retail dealer's license issued subsequent to July 31, 1945 shall be good indefinitely, unless revoked as provided for in section 189, or unless there is a change in ownership of the business for which the license was issued. Each disc or marker required to be affixed to each vending machine, as provided for in section 187, shall be considered a retail dealer's license. Sub-jobbers shall be issued a permanent license, bearing the words "wholesale dealer's license," upon application accompanied by a fee of \$1. In the event that the holder of a retail dealer's license or a wholesale dealer's license shall remove his business to another location within the state, the license with respect to the former place of business shall be reissued for the new location without the payment of an additional fee. In the event of mutilation, loss or destruction of such retail dealer's license, wholesale dealer's license or vending machine disc or marker a duplicate copy, marked as such, will be issued by the assessor upon application accompanied by a fee of \$1.'