

MAINE STATE LEGISLATURE

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FIRST SPECIAL SESSION

NINETY - SECOND LEGISLATURE

Legislative Document

No. 1234

H. P. 1517

House of Representatives, July 10, 1946

Referred to Committees on Military Affairs and Appropriations and Financial Affairs jointly. Sent up for concurrence and 1,500 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Poulin of Rumford.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SIX

AN ACT Providing for Additional Cigarette and Liquor Taxes.

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

Sec. 1. R. S., c. 14, § 190, amended. Section 190 of chapter 14 of the revised statutes is hereby amended to read as follows :

'Sec. 190. One and one-half mills tax imposed. A tax is imposed on all cigarettes held in this state by any person for sale, said tax to be at the rate of ~~4 mill~~ **1½ mills** for each cigarette, and the payment thereof to be evidenced by the affixing of stamps to the packages containing the cigarettes, as hereinafter provided. Any cigarette on which a tax has been paid, such payment being evidenced by the affixing of such stamp, shall not be subject to a further tax under the provisions of sections 186 to 205, inclusive. Nothing contained in said sections shall be construed to impose a tax on any transaction, the taxation of which by this state is prohibited by the constitution of the United States.'

Sec. 2. R. S., c. 14, § 191, amended. Section 191 of chapter 14 of the revised statutes is hereby amended to read as follows :

'Sec. 191. Assessor to provide stamps. The tax assessor shall secure

stamps, of such design and denomination as he shall prescribe, suitable to be affixed to packages of cigarettes as evidence of the payment of the tax imposed by the provisions of sections 186 to 205, inclusive. He shall sell such stamps to licensed distributors at a discount of ~~7%~~ 5% of their face value and to licensed dealers at their face value. The face value of the stamps when affixed shall be considered as part of the cost of the merchandise. The assessor may, in his discretion, permit a licensed distributor or licensed dealer to pay for such stamps within 30 days after the date of purchase, provided a bond satisfactory to the assessor in an amount not less than the sale price of such stamps shall have been filed with the assessor conditioned upon payment for such stamps. He shall keep accurate records of all stamps sold to each distributor and dealer and shall pay over all receipts from the sale of stamps to the treasurer of state daily.'

Sec. 3. R. S., c. 57, § 12, amended. Section 12 of chapter 57 of the revised statutes is hereby amended to read as follows:

'Sec. 12. Consumers' tax on spirituous and vinous liquor. All spirits and wines shall hereafter be sold by the commission at a price to be determined by the commission which will produce a state liquor tax of not less than ~~61%~~ 64% based on the less carload cost f. o. b., state liquor commission warehouse, excepting only that spirits and wines sold at wholesale under the provisions of section 41, may be sold at wholesale prices established pursuant to the provisions thereof. Any increased federal taxes levied on or after April 1, 1941 shall be added to the established price without mark-up. All net revenue derived from such tax shall be deposited to the credit of the general fund of the state.'