

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

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

Legislative Document

No. 13

H. P. 23

House of Representatives, January 9, 1947.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. R. Pierpont Jordan of Saco.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT Relating to Taxation of Imported Cigarettes.

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, as amended by section 1 of chapter 89 of the public laws of 1945, is hereby further amended by adding at the end thereof a new paragraph to read as follows:

‘ “Unclassified importer” shall mean any person, firm, corporation or association within the state, other than a licensed distributor, subjobber or dealer as defined, who shall import, receive or acquire from without the state, cigarettes for use or consumption within the state.’

Sec. 2. R. S., c. 14, § 187, amended. Section 187 of chapter 14 of the revised statutes is hereby amended to read as follows:

‘**Sec. 187. Dealers, unclassified importers and distributors to be licensed.** Each person engaging in the business of selling cigarettes in this state, including any distributor or dealer, shall secure a license from the tax assessor before engaging in such business. A separate application and license shall be required for each wholesale outlet and for each retail outlet when a person shall own or control more than 1 place of business dealing

in cigarettes. Each vending machine shall be considered a retail outlet. Such license shall be issued on forms prescribed by the assessor, and shall contain the name and address of the applicant, the address of the place of business, and such other information as the assessor may require for the proper administration of the provisions of sections 186 to 205, inclusive. Each applicant for a wholesale outlet license shall be accompanied by a fee of \$25 and each such application for a retail outlet license shall be accompanied by a fee of \$1. Each license so issued shall be prominently displayed on the premises covered by the license and in the case of vending machines there shall be attached to the same a disc or marker to be furnished by the assessor showing it to have been licensed. **Each unclassified importer shall, before importing, receiving or acquiring cigarettes from without the state, secure a license from the tax assessor. Each application for an unclassified importer's license shall be accompanied by a fee of \$25.** Any person who shall sell, offer for sale, or possess with intent to sell any cigarettes, without a license as provided in this section, shall be punished by a fine of not more than \$25 for the 1st offense, and not less than \$25, nor more than \$200, for each subsequent offense. **Any unclassified importer who shall import, receive or acquire from without the state cigarettes for use or consumption within the state without a license as provided in this section shall be punished by a fine of not more than \$25 for the 1st offense, and not less than \$25, nor more than \$200, for each subsequent offense.'**

Sec. 3. R. S., c. 14, § 188, amended. Section 188 of chapter 14 of the revised statutes, as amended by section 2 of chapter 89 of the public laws of 1945, is hereby further amended by adding at the end thereof a new paragraph to read as follows:

'Each unclassified importer's license shall expire on the 31st day of July next succeeding the date of issuance unless sooner revoked by the tax assessor. The holder of each unclassified importer's license, on application to the assessor accompanied by the fee prescribed in section 187, may annually before the expiration date of his license renew the license for a further period of 1 year.'

Sec. 4. R. S., c. 14, § 189, amended. Section 189 of chapter 14 of the revised statutes is hereby amended to read as follows:

'Sec. 189. Revocation of license. The assessor may revoke or suspend the license of any dealer, **unclassified importer** or distributor for failure to comply with any provisions of sections 186 to 205, inclusive, or if the person licensed has ceased to act in the capacity for which the license was

issued. Any person aggrieved by such revocation or suspension may apply to the assessor for a hearing as provided in section 201, and may further appeal to the courts as provided in section 202.'

Sec. 5. R. S., c. 14, § 190, amended. Section 190 of chapter 14 of the revised statutes is hereby amended by adding at the end thereof a new paragraph to read as follows:

'Each unclassified importer shall, within 24 hours after receipt of any unstamped cigarettes in this state, notify the tax assessor of the number of cigarettes received, and the name and address of consignor. The tax assessor thereupon shall notify the unclassified importer of the amount of the tax due thereon, at the rate of 1 mill per cigarette. Payment of the amount due the state shall be made within 10 days from mailing date of notice thereof.'

Sec. 6. R. S., c. 14, § 196, amended. The 1st sentence of section 196 of chapter 14 of the revised statutes is hereby amended to read as follows: 'Any cigarettes found at any place in this state without stamps affixed thereto as required by sections 186 to 205, inclusive, unless such cigarettes shall be in the possession of a licensed distributor, or unless they shall be in course of transit from without this state and consigned to a licensed distributor or licensed dealer, or unless they shall have been received by a licensed dealer within 72 hours, **or unless they shall have been imported, received or acquired within 24 hours by a licensed unclassified importer who has notified the tax assessor as provided in section 190,** are declared to be contraband goods and are subject to forfeiture to the state; and sheriffs, deputy sheriffs, police officers, and duly authorized agents of the said assessor shall have the power to seize the same with or without process.'