

MAINE STATE LEGISLATURE

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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. 415

H. P. 635

House of Representatives, January 31, 1947.

Referred to Committee on Taxation. Sent up for concurrence and 1,000 ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Holt of Bar Harbor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT Relating to Tax on Cigarettes.

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

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

'Sec. 190. Two mill 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 ~~1 mill~~ **2 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.'