

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. 1505

House of Representatives, May 8, 1947.
Reported by Committee of Conference and printed under House Rules.
HARVEY R. PEASE, Clerk.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

House Amendment "A" to House Amendment "A" (L. D. 1498) to H. P.
635, L. D. 415, Bill "An Act Relating to Tax on Cigarettes."

Amend said Amendment by inserting before the 1st paragraph thereof the following paragraphs:

"Amend said Bill by changing the title thereof to read as follows: 'An Act Relating to Taxation of Cigarettes, Cigars and Tobacco Products.'

Further amend said Bill by inserting before the enacting clause the following emergency preamble:

'Emergency preamble. Whereas, due to increased cost of labor and materials, the cost of state government in administering the services required by law has increased; and

Whereas, further revenue is necessary in order to carry out the functions of government as provided by law; and

Whereas, orderly procedure of administering the essential duties required by the people of the state of Maine necessitates further moneys; and

Whereas, in the judgment of the legislature these facts create an emergency within the meaning of the constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore' "

Further amend said Amendment by adding after the word "cigarettes" in the last line of that part designated "Sec. 186" of section 1 thereof the following underlined words: '**cigars and tobacco products**'

Further amend said Amendment by striking out the 1st sentence of that part designated "Sec. 190" of section 5 thereof and inserting in place thereof the following sentence:

'A tax is imposed on all cigarettes, **cigars and tobacco products** held in this state by any person for sale, said tax to be at the rate of ~~+ mill~~ **2 mills** for each cigarette **and at the rate of 20% upon the value of all cigars and tobacco products sold at retail, measured by the usual selling price,** and the payment thereof to be evidenced by the affixing of stamps to the packages containing the cigarettes, **cigars and tobacco products**, as hereinafter provided.'

Further amend said Amendment by striking out the 2nd sentence of the 2nd paragraph of that part designated "Sec. 190" of section 5 thereof and inserting in place thereof the following underlined sentence:

'**The tax assessor thereupon shall notify the unclassified importer of the amount of the tax due thereon, at the rate of 2 mills per cigarette and at the rate of 20% of the value of all cigars and tobacco products sold at retail.**'

Further amend said Amendment by striking out all of that part designated "Sec. 205" of section 16 thereof and inserting in place thereof the following:

'**Sec. 205. Allocation of tax.** The revenue derived from the tax imposed by the provisions of sections 186 to 205, inclusive, shall be credited to the general fund of the state. ~~Provided, however, that there shall always be available for old age assistance state moneys to an amount not less than the revenue derived from the cigarette tax.~~

Further amend said Amendment by adding after "Sec. 17" a new section to be numbered section 18, to read as follows:

'**Sec. 18. Effective date of tax.** The first tax to be collected under the provisions of this act shall be on July 1, 1947.'

Further amend said Amendment by adding at the end thereof the following emergency clause:

'**Emergency clause.** In view of the emergency cited in the preamble, this act shall take effect when approved.'