

MAINE STATE LEGISLATURE

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

Legislative Document

No. 31

S. P. 49

In Senate, January 13, 1949.

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

CHESTER T. WINSLOW, Secretary.

Presented by Senator Haskell of Penobscot.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

**AN ACT Relating to Application of Cigarette and Tobacco Taxes to
Federal Income Tax.**

Emergency preamble. Whereas, the state cigarette, cigar and tobacco taxes are not retail sales taxes which are deductible by the purchaser of such products under the Internal Revenue Code; and

Whereas, the citizens of Maine are unnecessarily penalized in paying federal income taxes; and

Whereas, it is essential that the citizens of Maine be protected and aided; 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,

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

R. S., c. 14, § 205-A, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto a new section to be numbered 205-A, to read as follows:

'Sec. 205-A. Tax is levy on consumer. The liability for, or the incidence of, the tax on cigarettes, cigars and tobacco products is hereby declared to be a levy on the consumer. The distributors shall add the amount of the tax on cigarettes, cigars and tobacco products presently levied to the price of the cigarettes, cigars and tobacco products and the distributor may state the amount of the taxes separately from the price of such cigarettes, cigars and tobacco products on all price display signs, sales or delivery slips, bills and statements which advertise or indicate the price of such cigarettes, cigars and tobacco products. The provisions of this section shall in no way affect the method of collection of such taxes on cigarettes, cigars and tobacco products as now provided by existing law.'

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