

# MAINE STATE LEGISLATURE

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# NINETY-FOURTH LEGISLATURE

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**Legislative Document**

**No. 175**

H. P. 577

House of Representatives, January 27, 1949

Referred to the Committee on Judiciary, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Wight of Bangor.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-NINE

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### **AN ACT Relating to Unclassified Importer of Cigarettes and Tobacco Products.**

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

**Sec. 1. R. S., c. 14, § 187, amended.** The 8th sentence of section 187 of chapter 14 of the revised statutes, as enacted by section 2 of chapter 377 of the public laws of 1947, is hereby repealed and the following enacted in place thereof:

**'There shall be no charge for a license issued to an unclassified importer.'**

**Sec. 2. R. S., c. 14, § 188, amended.** The 3rd paragraph of section 188 of chapter 14 of the revised statutes, as enacted by section 3 of chapter 377 of the public laws of 1947, is hereby amended 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. 3. R. S., c. 14, § 190, amended.** The next to the last sentence of the 2nd paragraph of section 190 of chapter 14 of the revised statutes, as

enacted by section 5 of chapter 377 of the public laws of 1947, is hereby amended to read as follows:

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

**Sec. 4. R. S., c. 14, § 195-A, additional.** Chapter 14 of the revised statutes is hereby amended by adding thereto a new section to be numbered 195-A, to read as follows:

**'Sec. 195-A. Possession of unstamped cigarettes, cigars and tobacco products prima facie evidence.** The possession by any person, other than a licensed distributor or licensed dealer of cigarettes, cigars or tobacco products which do not bear stamps, shall be prima facie evidence that the cigarettes, cigars or tobacco products have been imported and that they are intended for use or consumption within the state.'