

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. 279

S. P. 218

In Senate, February 2, 1949.

Reported by Senator Allen of Cumberland from Committee on Taxation and printed under Joint Rules No. 10.

CHESTER T. WINSLOW, Secretary.

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.**

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.'