

MAINE STATE LEGISLATURE

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

Legislative Document

No. 563

H. P. 1035

House of Representatives, February 9, 1951.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. West of Stockton Springs.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-ONE

AN ACT Increasing the Tax on Cigarettes.

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

R. S., c. 14, § 190, amended. The next to the last sentence of section 190 of chapter 14 of the revised statutes, as enacted by section 5 of chapter 377 of the public laws of 1947 and amended by section 3 of chapter 409 of the public laws of 1949, is hereby further 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 $2\frac{1}{2}$ mills per cigarette and at the rate of 20% of the retail value of all cigars and tobacco products.’