

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

## Ninety-fourth Legislature

OF THE

# STATE OF MAINE

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

As Passed by the Ninety-fourth Legislature

**1949**

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## Chapter 8

### 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.'

Effective August 6, 1949

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## Chapter 9

### AN ACT Relating to Financing Community School Districts.

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

R. S., c. 37, § 92-E, amended. The 2nd sentence of section 92-E of chapter 37 of the revised statutes, as enacted by chapter 357 of the public laws of 1947, is hereby amended to read as follows:

'The trustees shall thereupon issue their warrants, in substantially the same form as the warrant of the treasurer of state for taxes, to the assessors of each participating town, requiring them to assess upon the taxable polls and estates within said town an amount in proportion to the total sum required each year as that town's state valuation bears to the total state valuation of all the participating towns and to commit the assessment to the constable or collector of said town who shall have all the authority and powers to collect said taxes as is in him vested by law to collect state, county and municipal taxes.'

Effective August 6, 1949