

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

# ACTS AND RESOLVES

AS PASSED BY THE

One Hundredth Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with  
the Revised Statutes of 1954, Chapter 10, Section 27, Subsection VI.

---

KENNEBEC JOURNAL

AUGUSTA, MAINE

1961

---

---

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

As Passed by the One Hundredth Legislature

**1961**

---

---

## Chapter 371

### AN ACT Increasing Excise Tax on Malt Liquor Imported into State.

**Emergency preamble.** Whereas, the essential needs of State Government require that additional revenue be raised by this Legislature; and

Whereas, the revenue to be collected under the provisions of this act may not be sufficient to provide for said needs during the next fiscal biennium unless the tax is imposed on and after the date of the beginning of the next fiscal year, namely, July 1, 1961; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution, 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. 61, § 22, amended.** The 2nd sentence of section 22 of chapter 61 of the Revised Statutes, as amended by chapter 443 of the public laws of 1955, is further amended to read as follows:

'A wholesale licensee who imports malt liquor shall pay an excise tax of ~~46~~ 25¢ per gallon and at a like rate for any multiple or fraction thereof.'

**Emergency clause.** In view of the emergency cited in the preamble, this act shall take effect July 1, 1961.

Effective July, 1, 1961

---

## Chapter 372

### AN ACT to Increase Cigarette Tax One Cent.

**Emergency preamble.** Whereas, the essential needs of State Government require that additional revenue be raised by this Legislature; and

Whereas, the revenue to be collected under the provisions of this act may not be sufficient to provide for said needs during the next fiscal biennium unless the tax is imposed on and after the date of the beginning of the next fiscal year, namely, July 1, 1961; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution, 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:*

**Sec. 1. R. S., c. 16, § 204, amended.** The first sentence of section 204 of chapter 16 of the Revised Statutes, as amended by section 4 of chapter 359 of the public laws of 1955, is further amended to read as follows: