

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

One Hundredth Legislature

OF THE

STATE OF MAINE

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

As Passed by the One Hundredth Legislature

**1961**

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## 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

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## 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:

'A tax is imposed on all cigarettes ~~cigars and tobacco products~~ held in this State by any person for sale, said tax to be at the rate of ~~2½~~ 3 mills for each cigarette ~~and at the rate of 20% upon the value of all cigars and tobacco products sold at retail, measured by the usual selling price and the payment thereof to be evidenced by the affixing of stamps to the packages containing the cigarettes cigars and tobacco products, as hereinafter provided.'~~

**Sec. 2. R. S., c. 16, § 204, amended.** The next to the last 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:

'The Tax Assessor thereupon shall notify the unclassified importer of the amount of the tax due thereon, which shall be at the rate of ~~2½~~ 3 mills per cigarette ~~and at the rate of 20% of the retail value of all cigars and tobacco products.'~~

**Sec. 3. R. S., c. 16, § 205, amended.** The 2nd sentence of section 205 of chapter 16 of the Revised Statutes, as amended by section 1 of chapter 1 and by section 5 of chapter 359, both of the public laws of 1955, is further amended to read as follows:

'To licensed distributors he shall sell such cigarette stamps at a discount of ~~3½%~~ 3% of their face value.'

**Sec. 4. Cigarettes on hand; stamping or accounting; waiver provision.** The State Tax Assessor may by regulation waive for a period of not over 7 days following the effective date of this act, payment of additional tax by retail dealers with respect to stocks of cigarettes properly stamped at the rate of 2½ mills per cigarette sold during such period, provided such stocks were on hand as of the effective date of this act; and pursuant thereto, the assessor may also waive for the same period the application to retail dealers of sections 208, 209 and 211 of chapter 16 of the Revised Statutes as respects such cigarettes.

Nothing herein shall be construed to authorize any distributor or subjobber to distribute to any retail outlet cigarettes not properly stamped at the rate of 3 mills per cigarette.

Cigarettes in the hands of retail dealers subsequent to the period of waiver provided for above, not properly stamped at the rate of 3 mills per cigarette, shall be subject to confiscation under the provisions of section 211 of chapter 16 of the Revised Statutes; and such retailer shall be subject to any other penalties by law provided.

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

Effective July, 1, 1961

## Chapter 373

**AN ACT to Provide for Additional Group Life Insurance Coverage for State Employees and Teachers.**

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

**Sec. 1. R. S., c. 63-A, § 24, sub-§ II, amended.** The first paragraph of sub-section II of section 24 of chapter 63-A of the Revised Statutes, as enacted by chapter 451 of the public laws of 1955, is amended to read as follows: