

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

'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 ~~2 1/2~~ 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 ~~2 1/2~~ 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 ~~3 1/2%~~ 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 2 1/2 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 subsection 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:

'Each eligible state employee or teacher to whom this section applies shall be eligible to be insured for an amount of group life insurance approximating his annual compensation and an equal amount of group accidental death and dismemberment insurance in accordance with the following schedule. The board of trustees may, upon recommendation of the Advisory Council, permit ~~certain classifications~~ eligible state employees or teachers to purchase up to double the amounts shown in Table A; provided ~~however, that the total number permitted such additional coverage shall be limited to not more than 3%~~ of all persons covered by this group insurance policy that any additional life insurance coverage authorized shall be in force only during the active service of the state employee or teacher and upon retirement the maximum coverage shall be in accordance with Table A and subject to subsection IX, paragraph A. The board of trustees in consultation with the Advisory Council on Group Insurance shall by regulation prescribe the conditions of eligibility for this additional insurance.'

Sec. 2. R. S., c. 63-A, § 24, sub-§ VI, amended. Subsection VI of section 24 of chapter 63-A of the Revised Statutes, as enacted by chapter 451 of the public laws of 1955, is amended by adding at the end the following:

'Anything to the contrary notwithstanding, the deduction for any additional insurance specified in section 24, subsection II, shall be on a basis determined by the board of trustees, from time to time, to be actuarially sufficient to meet the increased liability.'

Effective September 16, 1961

Chapter 374

AN ACT Relating to Tattooing.

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

Sec. 1. R. S., c. 25, §§ 126-A - 126-G, additional. Chapter 25 of the Revised Statutes is amended by adding 7 new sections to be numbered 126-A to 126-G, to read as follows:

'Tattooing.

Sec. 126-A. A license to tattoo required. No person shall place a tattoo upon the body of another human being without first obtaining a license from the Department of Health and Welfare.

Sec. 126-B. Department to license. The department is empowered to license persons to practice the art of tattooing. Such licenses shall be issued annually by the department upon the payment of a fee of \$50. Licenses shall expire on September 30th of each year.

Sec. 126-C. Rules and regulations. The department is authorized and empowered to make necessary rules and regulations governing the application of tattoos upon the body of human beings.

Sec. 126-D. Tattoos restricted. No person shall place a tattoo mark or figure upon the body of a female person; or upon a male person under the age of 21 years.