

## ACTS AND RESOLVES

AS PASSED BY THE

# One Hundred and Fourth Legislature

OF THE

# STATE OF MAINE

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> The Knowlton and McLeary Company Farmington, Maine 1969

# PUBLIC LAWS

## OF THE

# STATE OF MAINE

### AS PASSED BY THE

## ONE HUNDRED AND FOURTH LEGISLATURE

# 1969

#### RELATING TO CONFISCATED CIGARETTES

#### PUBLIC LAWS, 1969

the date such taxes were assessed. The proceedings shall be in accordance with section 941, except that the preliminary notice and demand for payment of said tax as provided in said section shall not be required.

Effective October 1, 1969

### Chapter 3

### AN ACT Relating to Poll Tax Agents of the State Tax Assessor.

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

**R. S., T. 36, § 1421, amended.** The first paragraph of section 1421 of Title 36 of the Revised Statutes is amended to read as follows:

It shall be the duty of the State Tax Assessor through agents to procure annually, on or as of April 1st, a sworn return enumerating all persons, male or female, 21 years of age and upwards, who are residents of the various unorganized units, government reservations excepted, of the unorganized territory as defined in Title 20, section 1451, and he shall give a certificate of residence to all such residents as shall make written application therefor upon the form provided by him.

Effective October 1, 1969

### Chapter 4

### AN ACT Relating to Confiscated Cigarettes.

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

**R. S., T. 36, § 4373, amended.** Section 4373 of Title 36 of the Revised Statutes is amended by adding at the end the following sentences:

In the case of cigarettes seized from any licensed dealer because of insufficient stamps, the owner from whom they are seized shall be reimbursed within 30 days of forfeiture for the face value of any Maine cigarette tax stamps affixed to the packages, provided the face value of such stamps exceeds \$1. The Treasurer of State shall provide, out of money collected under this chapter, the funds necessary for such reimbursement.