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## **An Act To Equalize the Taxation of Noncigarette Tobacco Products**

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

**Sec. 1. 36 MRSA §4403, sub-§1**, as amended by PL 2005, c. 627, §8, is repealed.

**Sec. 2. 36 MRSA §4403, sub-§2**, as amended by PL 2005, c. 627, §8, is repealed.

**Sec. 3. 36 MRSA §4403, sub-§2-A** is enacted to read:

**2-A. Tax rate.** A tax is imposed on the following tobacco products at the rate of \$1 per ounce.

A. Smokeless tobacco, including chewing tobacco and snuff;

B. Cigars;

C. Pipe tobacco; and

D. Other tobacco intended for smoking.

### **SUMMARY**

This bill requires all tobacco products other than cigarettes to be taxed at the rate of \$1 per ounce.