Maine Revised Statutes

Title 36: TAXATION

Chapter 704: TOBACCO PRODUCTS TAX

§4403. TAX ON TOBACCO PRODUCTS

1. **Smokeless tobacco.** A tax is imposed on smokeless tobacco, including chewing tobacco and snuff, at the rate of:

A. On amounts of smokeless tobacco packaged for sale to the consumer in a package that contains one ounce or more of smokeless tobacco, $2.02 per ounce and prorated; and [2009, c. 213, Pt. H, §1 (NEW); 2009, c. 213, Pt. H, §3 (AFF).]

B. On smokeless tobacco packaged for sale to the consumer in a package that contains less than one ounce of smokeless tobacco, $2.02 per package. [2009, c. 213, Pt. H, §1 (NEW); 2009, c. 213, Pt. H, §3 (AFF).]

[2009, c. 213, Pt. H, §3 (AFF); 2009, c. 213, Pt. H, §1 (RPR) .]

2. **Other tobacco.** A tax is imposed on cigars, pipe tobacco and other tobacco intended for smoking at the rate of 20% of the wholesale sales price beginning October 1, 2005.

[2005, c. 627, §8 (AMD) .]

3. **Imposition.** The tax is imposed at the time the distributor brings or causes to be brought into this State tobacco products that are for sale to consumers or to retailers or for use or at the time tobacco products are manufactured or fabricated in this State for sale in this State.

[2005, c. 627, §9 (AMD) .]

4. **Exclusion.** The tax imposed on tobacco products does not apply to those products exported from this State or to any tobacco products which under laws of the United States may not be subject to taxation by this State.

[1985, c. 783, §16 (NEW) .]

SECTION HISTORY
1985, c. 783, §16 (NEW). 1989, c. 588, §D4 (AMD). 2001, c. 382, §2 (AMD). 2005, c. 218, §48 (AMD). 2005, c. 457, §AA6 (AMD). 2005, c. 457, §AA8 (AFF). 2005, c. 627, §§8,9 (AMD). 2009, c. 213, Pt. H, §1 (AMD). 2009, c. 213, Pt. H, §3 (AFF).

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