

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 703: CIGARETTE TAX**

**§4373-A. RECORDS REQUIRED; INSPECTION AND EXAMINATION;  
ASSESSMENT OF TAX DEFICIENCY**

**1. Generally.** Distributors shall keep complete and accurate records of all cigarettes that they manufacture, produce, purchase, transfer or sell. The records must be of a kind and in the form prescribed by the State Tax Assessor and must be safely preserved for 6 years in a manner that ensures permanency and accessibility by authorized agents of the assessor. Records maintained by distributors must include the following data on either a calendar or fiscal year basis:

- A. An inventory of unaffixed Maine cigarette stamps by denomination; [1997, c. 458, §19 (NEW) .]
- B. An inventory of stamped cigarettes, by pack size; [1997, c. 458, §19 (NEW) .]
- C. An inventory of unstamped cigarettes, by pack size; and [1997, c. 458, §19 (NEW) .]
- D. Copies of all documents supporting redemption for tax on unused, uncanceled stamps and for unsalable cigarettes. [1997, c. 458, §19 (NEW) .]

If the rate of tax imposed by section 4365 is changed, a distributor shall take a new inventory.

[ 2007, c. 438, §99 (AMD) .]

**2. Inspection and examination; penalty.** The assessor or any authorized agent may enter into or upon any premises where there is reason to believe that cigarettes are possessed, stored or sold, and may examine the books, papers, records and cigarette stock of any distributor to determine compliance with the provisions of this chapter. Failure or refusal to permit an examination pursuant to this subsection is a civil violation for which a fine in the amount of \$250 must be imposed, no part of which may be suspended.

[ 2007, c. 438, §99 (AMD) .]

**3. Assessment of tax deficiency; presumptions.** If the assessor determines that a distributor has not purchased sufficient stamps to cover sales of cigarettes or has made sales of unstamped cigarettes, the assessor shall assess the tax deficiency pursuant to section 141. When a distributor cannot produce evidence of sufficient stamp purchases to cover receipts and sales or other disposition of cigarettes, it is presumed that the cigarettes were sold without having the proper stamps affixed to them.

[ 2007, c. 438, §99 (AMD) .]

**SECTION HISTORY**

1997, c. 458, §19 (NEW). 2001, c. 396, §32 (AMD). 2007, c. 438, §99 (AMD) .

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