

Maine Revised Statutes
Title 36: TAXATION
Chapter 704: TOBACCO PRODUCTS TAX

§4402. LICENSES

1. Generally. Every distributor shall obtain a license from the State Tax Assessor before engaging in business. A retailer required to be licensed as a distributor pursuant to this chapter must also hold a current retail tobacco license issued under Title 22, section 1551-A. A distributor's license issued pursuant to this section is not a license within the meaning of that term in the Maine Administrative Procedure Act.

[2015, c. 300, Pt. A, §37 (AMD) .]

2. Applications; forms. Every license application must be made on a form prescribed by the assessor and must state the name and address of the applicant, the address of the applicant's principal place of business and such other information as the assessor may require for the proper administration of this chapter. A person outside the State who ships or transports tobacco products to a retailer in this State must make application as a distributor and be granted by the assessor a license subject to all the provisions of this chapter and agree, upon applying for a license, to submit that person's books, accounts and records to examination by the bureau during reasonable business hours and to accept service of process by mail when service is made in any proceeding involving enforcement of this chapter.

[2005, c. 627, §7 (NEW) .]

3. Expiration and reissuance. A license issued pursuant to this section expires on June 30th of each year unless sooner revoked by the assessor. The license must be prominently displayed on the premises covered by the license and may not be transferred to any other person.

[2005, c. 627, §7 (NEW) .]

4. Penalties. The following penalties apply to a violation of this section.

A. A distributor that imports into this State any tobacco product without holding a distributor's license issued by the assessor pursuant to this section commits a civil violation for which a fine of not less than \$250 and not more than \$500 must be adjudged. [2005, c. 627, §7 (NEW) .]

B. A distributor that violates paragraph A after having been previously adjudicated as violating paragraph A commits a civil violation for which a fine of not less than \$500 and not more than \$1,000 must be adjudged for each subsequent violation. [2005, c. 627, §7 (NEW) .]

C. A distributor that sells at wholesale or retail, offers for sale at wholesale or retail or possesses with intent to sell at wholesale or retail any tobacco product without holding a distributor's license issued by the assessor pursuant to this section commits a civil violation for which a fine of not less than \$250 and not more than \$500 must be adjudged. [2005, c. 627, §7 (NEW) .]

D. A distributor that violates paragraph C after having been previously adjudicated as violating paragraph C commits a civil violation for which a fine of not less than \$500 and not more than \$1,000 must be adjudged for each subsequent violation. [2005, c. 627, §7 (NEW) .]

[2005, c. 627, §7 (NEW) .]

5. Revocation or suspension. The assessor may revoke or suspend the license of any distributor for failure to comply with any provision of this chapter or if the person no longer imports or sells tobacco products. A person aggrieved by a revocation or suspension may request reconsideration as provided in section 151.

[2013, c. 331, Pt. C, §31 (AMD); 2013, c. 331, Pt. C, §41 (AFF) .]

6. License directory maintained. The assessor shall maintain a directory of distributors licensed pursuant to this chapter. The assessor shall update the directory as necessary, but not less than annually. Notwithstanding the provisions of section 191, the list must be available to the public and must be posted on a publicly accessible website maintained by the assessor. The directory must be mailed annually to all retailers at or near the time of renewal of a retail tobacco license issued under Title 22, section 1551-A.

[2005, c. 627, §7 (NEW) .]

7. Notification. A licensed distributor that does not renew or maintain a license, or that has its license suspended or revoked, shall inform in writing all its accounts in this State that it no longer holds a valid license under this section. The licensed distributor shall inform its accounts in this State within 10 business days of the event giving rise to such notice. Notwithstanding the provisions of section 191, the assessor may publish the names of distributors that have not renewed or maintained a license or that have had a license suspended or revoked.

[2005, c. 627, §7 (NEW) .]

SECTION HISTORY

1985, c. 783, §16 (NEW). 1997, c. 526, §14 (AMD). 2001, c. 382, §1 (AMD). 2001, c. 526, §4 (AMD). 2003, c. 439, §4 (AMD). 2005, c. 627, §7 (RPR). 2013, c. 331, Pt. C, §31 (AMD). 2013, c. 331, Pt. C, §41 (AFF). 2015, c. 300, Pt. A, §37 (AMD).

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