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An Act To Modify the Process Regarding the Return of Unfit Tobacco Products

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

Sec. 1. 36 MRSA §4404, 2nd ¶, as amended by PL 2007, c. 438, §102, is further amended to read:

The return must include further information as the assessor may prescribe and must show a credit for any tobacco products exempted as provided in section 4403. Records must be maintained to substantiate the exemption. Tax previously paid on tobacco products that are returned to a manufacturer or a distributor because the product has become unfit for use, sale or consumption and for tobacco products that are returned to a distributor that are subsequently destroyed by the distributor may be taken as a credit on a subsequent return upon receipt of the credit notice from the original supplier. The assessor may either witness the destruction of the product or may accept another form of proof that the product has been destroyed by the distributor or returned to the manufacturer.

SUMMARY

This bill permits the State Tax Assessor to recognize a credit for tax previously paid on tobacco products that are returned to a distributor because the products have become unfit for use, sale or consumption and are subsequently destroyed by the distributor.