

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill by inserting before section 1 the following:

**‘Sec. 1. 36 MRSA §4366-A, sub-§4-A,** as amended by PL 2007, c. 438, §95, is further amended to read:

**4-A. Redemption of stamps.** The assessor shall redeem any unused, uncanceled stamps presented within one year of the date of purchase by a licensed distributor at a price equal to the amount paid for them. Credit for uncanceled stamps is allowed only on full, unopened rolls unless the distributor ceases business as a distributor and returns the license issued under section 4362-A. The assessor may also redeem, at face value, cigarette tax stamps affixed to packages of cigarettes that have become unsalable if application is made within 90 days of the return of the unsalable cigarettes to the manufacturer or of the destruction of the unsalable cigarettes by the distributor. The assessor may either witness the destruction of the unsalable cigarettes or may accept another form of proof that the unsalable cigarettes have been destroyed by the distributor or returned to the manufacturer.’

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

## SUMMARY

The amendment permits the State Tax Assessor to redeem cigarette tax stamps with respect to cigarettes that are destroyed by the distributor because the cigarettes have become unfit for use, sale or consumption.

## FISCAL NOTE REQUIRED

(See attached)