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Date: (Filing No. S- )

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**STATE OF MAINE  
SENATE  
125TH LEGISLATURE  
FIRST REGULAR SESSION**

SENATE AMENDMENT “ ” to COMMITTEE AMENDMENT “A” to S.P. 198, L.D. 617, Bill, “An Act To Modify the Process Regarding the Return of Unfit Tobacco Products”

Amend the amendment by striking out everything after the title and before the summary and inserting the following:

'Amend the bill by striking out everything after the enacting clause and before the summary and inserting 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 before July 1, 2012.** ~~The~~ Before July 1, 2012, the assessor shall redeem any unused, uncancelled 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 uncancelled 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.

**Sec. 2. 36 MRSA §4366-A, sub-§4-B** is enacted to read:

**4-B. Redemption of stamps beginning July 1, 2012.** Beginning July 1, 2012, the assessor shall redeem any unused, uncancelled 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 uncancelled 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.

**SENATE AMENDMENT**

1         **Sec. 3. 36 MRSA §4404, 2nd ¶**, as amended by PL 2007, c. 438, §102, is further  
2 amended to read:

3         ~~The~~ Before July 1, 2012, the return must include further information as the assessor  
4 may prescribe and must show a credit for any tobacco products exempted as provided in  
5 section 4403. Records must be maintained to substantiate the exemption. Tax previously  
6 paid on tobacco products that are returned to a manufacturer because the product has  
7 become unfit for use, sale or consumption may be taken as a credit on a subsequent return  
8 upon receipt of the credit notice from the original supplier.

9         **Sec. 4. 36 MRSA §4404**, as amended by PL 2009, c. 213, Pt. H, §2, is further  
10 amended by adding after the 2nd paragraph a new paragraph to read:

11         Beginning July 1, 2012, the return must include further information as the assessor  
12 may prescribe and must show a credit for any tobacco products exempted as provided in  
13 section 4403. Records must be maintained to substantiate the exemption. Tax previously  
14 paid on tobacco products that are returned to a manufacturer or a distributor because the  
15 product has become unfit for use, sale or consumption and for tobacco products that are  
16 returned to a distributor that are subsequently destroyed by the distributor may be taken  
17 as a credit on a subsequent return. The assessor may either witness the destruction of the  
18 product or may accept another form of proof that the product has been destroyed by the  
19 distributor or returned to the manufacturer.'

20   **SUMMARY**

21         The amendment delays until July 1, 2012 the implementation of a credit for tax  
22 previously paid on tobacco products or cigarettes that are returned to a distributor because  
23 the products have become unfit for use, sale or consumption and are subsequently  
24 destroyed by the distributor.

25   **FISCAL NOTE REQUIRED**

26   **(See attached)**

27         SPONSORED BY: \_\_\_\_\_

28                         (Senator ROSEN, R.)

29                         COUNTY: Hancock