

**§4366-A. Cigarette tax stamps****1. Generally.**

[PL 2009, c. 361, §22 (RP).]

**2. Provided to sellers.** The State Tax Assessor shall provide stamps to a licensed distributor upon submission by the licensed distributor of a cigarette tax return in a form prescribed by the assessor. The stamps must be of a design suitable to be affixed to packages of cigarettes as evidence of the payment of the tax imposed by this chapter. The assessor may permit a licensed distributor to pay for the stamps within 30 days after the date of purchase, if a bond satisfactory to the assessor in an amount not less than 50% of the sale price of the stamps has been filed with the assessor conditioned upon payment for the stamps. Such a distributor may continue to purchase stamps on a 30-day deferral basis only if it remains current with its cigarette tax obligations. The assessor may not sell additional stamps to a distributor that has failed to pay in full within 30 days for stamps previously purchased until such time as the overdue payment is received. The assessor shall sell cigarette stamps to licensed distributors at the following discounts from their face value:

A. [PL 2007, c. 438, §93 (RP).]

B. [PL 2007, c. 438, §93 (RP).]

C. [PL 2007, c. 438, §93 (RP).]

D. For stamps at the face value of 100 mills, the discount rate is 1.15%. [PL 2007, c. 438, §93 (AMD).]

[PL 2009, c. 361, §23 (AMD).]

**3. Affixed to cigarettes.** A distributor shall affix stamps of the proper denominations to individual packages of cigarettes sold or distributed by the distributor in this State. The distributor shall affix the stamps in the manner specified by the assessor before the cigarettes are transferred out of the possession of the distributor. A distributor may not sell, offer for sale or display for sale in this State cigarettes that do not bear stamps evidencing the payment of the tax imposed by this chapter, except that a licensed distributor may sell unstamped cigarettes to another licensed distributor if the sales are documented in a form prescribed by the assessor. The face value of the stamps must be considered as part of the retail cost of the cigarettes.

[PL 2009, c. 361, §24 (AMD).]

**4. Resale and reuse of stamps prohibited.** A distributor may not:

A. Sell, transfer, reaffix or reuse cigarette stamps issued by the assessor pursuant to this chapter. [PL 2007, c. 438, §94 (AMD).]

B. [PL 2007, c. 438, §94 (RP).]

[PL 2007, c. 438, §94 (AMD).]

**4-A. Redemption of stamps before July 1, 2012.**

[PL 2019, c. 379, Pt. B, §13 (RP).]

**4-B. Redemption of stamps.** 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.

[PL 2019, c. 379, Pt. B, §14 (AMD).]

**5. Possession of unstamped cigarettes; presumption of intent for sale.** The possession in this State by any person other than a licensed distributor of unstamped cigarettes is prima facie evidence that the cigarettes have been imported and that they are intended for sale in this State.

[PL 1997, c. 458, §10 (NEW).]

**6. Penalties.** The following penalties apply to violations of this section.

A. A person who sells, offers for sale, displays for sale or possesses with intent to sell unstamped cigarettes in violation of this section commits a Class D crime. [PL 2003, c. 452, Pt. U, §13 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

B. [PL 2009, c. 361, §25 (RP).]

C. A person who sells, transfers, reaffixes or reuses cigarette stamps in violation of this section commits a Class D crime. [PL 2009, c. 361, §25 (AMD).]

D. [PL 2009, c. 361, §25 (RP).]

Except as otherwise specifically provided, violation of this subsection is a strict liability crime as defined in Title 17-A, section 34, subsection 4-A.

[PL 2009, c. 361, §25 (AMD).]

#### SECTION HISTORY

PL 1997, c. 458, §10 (NEW). PL 2001, c. 439, §SSSS3 (AMD). PL 2003, c. 452, §§U10-13 (AMD). PL 2003, c. 452, §X2 (AFF). PL 2005, c. 218, §46 (AMD). PL 2005, c. 457, §§AA4,5 (AMD). PL 2005, c. 457, §AA8 (AFF). PL 2005, c. 622, §25 (AMD). PL 2005, c. 622, §34 (AFF). PL 2007, c. 438, §§91-95 (AMD). PL 2009, c. 361, §§22-25 (AMD). PL 2011, c. 441, §§1, 2 (AMD). PL 2019, c. 379, Pt. B, §§13, 14 (AMD).

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