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CIGARETTE FLOOR STOCK INVENTORY FREQUENTLY ASKED QUESTIONS

December 23, 2025

Effective January 5, 2026, Maine's cigarette tax will increase from \$2.00 to \$3.50 per pack of 20 cigarettes. Any retailer with an inventory of cigarettes is required to report to Maine Revenue Services the inventory on the morning of January 5, 2026, and order "interim" stamps to be affixed to packs of cigarettes that are stamped with the green, \$2.00 stamp.

Retailers of cigarettes were sent a letter the week of December 15th with instructions on how to place their order for interim stamps on the morning of January 5, 2026.

How do I order the interim stamps?

A cigarette retailer should have received a letter from Maine Revenue Services titled "Supplemental Cigarette Stamp Order Instructions Enclosed." On the morning of January 5, 2026, the cigarette retailer will go to revenue.maine.gov, click "Respond to a Letter," and enter the Letter ID and Letter Date into the Maine Tax Portal, and then enter the number of interim stamps needed.

If you have not received a letter titled "Supplemental Cigarette Stamp Order Instructions Enclosed," please contact Maine Revenue Services at the information below.

When can I order the interim stamps?

Interim stamps cannot be ordered until the morning of January 5, 2026, at the earliest.

Am I able to sell cigarettes on January 5, 2026?

Yes. Cigarettes sold on or after January 5, 2026, should be sold at a sale price inclusive of the new tax rate. You may have received resale inventory from a distributor that has been stamped with the \$3.50 tax stamp, which can be sold to customers beginning January 5, 2026. The new \$3.50 tax stamps will be orange with black text, over a light blue image of the state of Maine.

Maine Revenue Services understands that there may be a lag time between when you count your inventory and when you receive the interim stamps. As long as you have ordered the interim stamps for any inventory not bearing the new orange and black stamps by the opening of business on January 5, 2026, you may continue to sell cigarettes bearing the green \$2.00 stamp

until you receive your interim stamps. Once your interim stamps are received, you should place the stamps on all inventory not bearing the new orange and black stamps.

As a cigarette distributor, how do I order interim stamps?

Cigarette distributors will have the opportunity to purchase the \$3.50 tax stamp beginning the week of December 29th, to provide stamped inventory to retailers before January 5, 2026. A cigarette distributor that has inventory of stamped cigarette packs at the \$2.00 rate at the start of business on January 5, 2026, should reach out to Maine Revenue Services to order interim stamps.

On or after January 5, 2026, cigarette distributors may only sell cigarettes with the new orange and black \$3.50 stamps.

How will I receive the interim stamps?

Maine Revenue Services will process your interim stamp order and mail the interim stamps via USPS [priority]. Interim stamps will be mailed to the physical address of the retail location. Enclosed with the interim stamps will be a Cigarette Stamp Invoice.

Do I have to pay for the interim stamps on January 5, 2026?

No; payment for the interim stamps is due on or before April 1, 2026.

How do I pay for the interim stamps?

The interim stamps will be sent to the physical address of the retail location with a Cigarette Stamp Invoice enclosed. Using the Cigarette Stamp Invoice, go to revenue.maine.gov, click “Make a Payment,” and then select “Make a Bill Payment.” Enter the Letter ID and Letter Date on the Cigarette Stamp Invoice and then make an electronic payment.

Can I see this information in my Maine Tax Portal account?

Yes; the Cigarette Floor Stock is set up under a Use Tax account. Log into your Maine Tax Portal account, and then click the “Add access to this account” hyperlink in the Use Tax panel. If letters need to be reprinted, they will also be available on the Maine Tax Portal once access to the Use Tax account has been granted.

You will still need to Respond to a Letter to order the interim stamps, and the interim stamps will still be mailed via USPS (priority) to the physical location.

If you have any additional questions, please contact the Sales, Fuel and Special Tax Division at (207) 624-9693 between 9 AM and 12 noon, Monday through Friday, state holidays excepted.