

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

SECOND REGULAR SESSION-2006

Legislative Document

No. 1893

H.P. 1334

House of Representatives, January 4, 2006

An Act To Adjust the Excise Tax Filing Schedule for Wine and Beer Producers

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative DUNN of Bangor.
Cosponsored by Senator PERRY of Penobscot and
Representative: KAELIN of Winterport, Senator: WESTON of Waldo.

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

4 **Sec. 1. 28-A MRSA §1652, sub-§2-A,** as enacted by PL 1987, c.
623, §17, is repealed and the following enacted in its place:

6 **2-A. Payment due.** A brewery or winery shall pay the excise
7 taxes and premium due on malt liquor or wine that that brewery or
8 winery removed from areas required to be bonded by the Federal
9 Government at the same time that brewery or winery pays its sales
10 tax.

12 **Sec. 2. Calendar year.** Beginning with the 2007 tax year, the
13 excise tax on malt liquor and wine must be calculated on a
14 calendar-year basis.

16
18 **SUMMARY**

19 This bill changes the excise tax filing schedule for
20 wineries and breweries to coincide with the sales tax schedule.
21 The bill also requires that the excise tax be calculated based on
22 the calendar year and not on the anniversary date of the issuance
of the license, as is now done.