

MAINE STATE LEGISLATURE

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126th MAINE LEGISLATURE

FIRST REGULAR SESSION-2013

Legislative Document

No. 608

H.P. 427

House of Representatives, February 21, 2013

An Act To Assist Maine Businesses Paying Taxes on Spirits

Reference to the Committee on Veterans and Legal Affairs suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative BECK of Waterville.
Cosponsored by Senator LACHOWICZ of Kennebec and
Representatives: LONGSTAFF of Waterville, NADEAU of Winslow.

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

Sec. 1. 28-A MRSA §1651, sub-§3-A is enacted to read:

3-A. In-state distillers. The alcohol bureau shall establish a procedure to allow a distiller that is an in-state manufacturer with a retail license to pay to the alcohol bureau the state liquor tax in an amount equal to the difference between the retail price of the manufacturer's product and the price that the wholesale liquor provider as defined in section 501 pays the manufacturer for the product rather than requiring the manufacturer to deliver the product to the state-designated warehouse and purchase it back for retail sale.

SUMMARY

This bill permits a distiller that is an in-state manufacturer with a retail license to pay to the Department of Administrative and Financial Services, Bureau of Alcoholic Beverages and Lottery Operations the state liquor tax in an amount equal to the difference between the retail price of the manufacturer's product and the price that the alcohol bureau pays the manufacturer for the product rather than requiring the manufacturer to deliver the product to the state-designated warehouse and purchase it back for retail sale.