MAINE STATE LEGISLATURE

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127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 819

S.P. 293

In Senate, March 10, 2015

An Act To Exempt Kombucha from the Excise Tax Imposed on Alcoholic Beverages

Reference to the Committee on Taxation suggested and ordered printed.

HEATHER J.R. PRIEST Secretary of the Senate

Heath & Buit

Presented by Senator ALFOND of Cumberland. Cosponsored by Representative HICKMAN of Winthrop and

Senators: DILL of Penobscot, LIBBY of Androscoggin, SAVIELLO of Franklin.

1	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 28-A MRSA §1652, sub-§6 is enacted to read:
3 4 5	6. Exemption. Kombucha is exempt from the excise tax imposed pursuant to this section. For purposes of this subsection, "kombucha" means a fermented drink made with tea, sugar, bacteria and yeast.
6	SUMMARY
7 8	This bill exempts kombucha, a fermented tea-based drink, from the excise tax imposed on malt liquor, low-alcohol spirits, wine and hard cider.