

MAINE STATE LEGISLATURE

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ROS

L.D. 1855

Date: 5/27/25

(Filing No. H-297)

VETERANS AND LEGAL AFFAIRS

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
132ND LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to H.P. 1239, L.D. 1855, "An Act to Impose an Excise Tax on Spirits-based Cocktails Containing No More than 12 Percent Alcohol"

Amend the bill by striking out the title and substituting the following:

'An Act to Repeal the Low-alcohol Spirits Product Tax'

Amend the bill by striking out everything after the enacting clause and inserting the following:

'Sec. 1. 28-A MRSA §1365, as amended by PL 2021, c. 658, §231, is repealed.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment replaces the bill and changes the title. Current law requires each certificate of approval holder that manufactures low-alcohol spirits products to pay a tax of 30¢ on each gallon of low-alcohol spirits product sold to a wholesale licensee. The amendment repeals the law establishing that tax.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT

**132nd MAINE LEGISLATURE****LD 1855****LR 950(02)****An Act to Impose an Excise Tax on Spirits-based Cocktails Containing No More than 12 Percent Alcohol**

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-297)
Committee: Veterans and Legal Affairs
Fiscal Note Required: Yes

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$258,580	\$300,700	\$300,700	\$300,700
Revenue				
General Fund	(\$258,580)	(\$300,700)	(\$300,700)	(\$300,700)

Fiscal Detail and Notes

This bill repeals the 30¢ per gallon excise tax currently imposed on manufacturers of low-alcohol spirits products when those products are sold to wholesaler licensees. The Bureau of Alcoholic Beverages and Lottery Operations estimates that eliminating this tax will reduce General Fund revenue by approximately \$258,580 in fiscal year 2025-26 and \$300,700 in fiscal year 2026-27. These projections are based on tax collections from low-alcohol spirits product sales in fiscal year 2023-24.