

MAINE STATE LEGISLATURE

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E I G H T Y - E I G H T H L E G I S L A T U R E

Legislative Document

No. 1072

H. P. 1895

House of Representatives, April 23, 1937.

Reported by Mr. Fellows from Committee on Taxation and laid on table to be printed under Joint Rules.

HARVEY R. PEASE, Clerk.

S T A T E O F M A I N E

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-SEVEN

**AN ACT Imposing a Tax on Wine and Spirits Sold by or Through the
State Liquor Commission.**

Whereas, the funds for old age assistance payments heretofore provided for have been derived from a tax on spirits which expires on June 30, 1937; and

Whereas, there are no other funds in the state treasury that can be utilized for such purpose; and

Whereas, a failure to provide such funds would result in widespread suffering among the citizens of the state; and

Whereas, in the judgment of the legislature these facts create an emergency within the meaning of section 16 of Article XXXI of the constitution of Maine, and require the following legislation as immediately necessary for the preservation of public peace, health and safety; now therefore

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

Sec. 1. Tax imposed. A tax of \$2.08 is hereby assessed on each gallon of spirits as defined in section 4 of chapter 300 of the public laws of 1933, and at a like rate for any other quantity or for the fractional part of a gallon sold by or through the state liquor commission in accordance with

the provisions of said chapter 300 of the public laws of 1933, as amended, and a tax of 50 cents is hereby assessed on each gallon of wine as defined in section 4 of chapter 300 of the public laws of 1933, and at a like rate for any other quantity or for the fractional part of a gallon sold by or through the state liquor commission in accordance with the provisions of said chapter 300 of the public laws of 1933, as amended.

Sec. 2. Tax added to sale price. The state liquor commission shall add the amount of the said tax to the price of each gallon or fraction thereof of wine and spirits sold by or through the said state liquor commission and collect the same from the purchaser thereof and deposit the same in the state treasury to the credit of the general funds of the state.

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.