

# MAINE STATE LEGISLATURE

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## CHAPTER 11

## TAXES

Sec.

451. Consumers' tax.

452. Excise tax on malt liquor; deficiency account; credits; refunds.

**§ 451. Consumers' tax**

All spirits and wines shall be sold by the commission at a price to be determined by the commission which will produce a state liquor tax of not less than 65% based on the less carload cost f.o.b., State Liquor Commission warehouse, and in addition thereto there shall be levied and imposed an excise tax of 24¢ per gallon on wines containing 10% to 14% alcohol by volume, 75¢ per gallon on wines containing 15% to 21% alcohol by volume and \$1 per gallon on sparkling wines; except that spirits and wines sold at wholesale under section 204 may be sold at wholesale prices established pursuant to the provisions thereof. Prices for sale of spirits and wines bought by the commission from Maine licensees to manufacture liquor under section 501 shall be based on minimum truck load delivery prices f.o.b. warehouse as the same are filed with the Public Utilities Commission. Special orders by the commission for unstocked merchandise shall be priced at not less than 65% over actual cost delivered f.o.b. warehouse. In all cases the commission is authorized to round off costs to the next highest 5 cents. Any increased federal taxes levied on or after November 1, 1941 shall be added to the established price without markup. All net revenue derived from such tax shall be deposited to the credit of the General Fund of the State. Notwithstanding the other provisions of this section, the commission with approval of the Commissioner of Finance and Administration may reduce the price of discontinued items of liquor by an amount of 10% of the listed selling price and no item shall be discontinued by the commission for a period of at least 6 months after such item has been listed and on sale in state stores.

R.S.1954, c. 61, § 14; 1955, c. 359, § 9; 1961, cc. 370, 398.

**§ 452. Excise tax on malt liquor; deficiency account; credits; refunds**

There shall be levied and imposed an excise tax on all malt liquor manufactured in this State of 5 $\frac{1}{3}$ ¢ per gallon to be paid by

the manufacturer in addition to the fee provided by law. A wholesale licensee who imports malt liquor shall pay an excise tax of 25¢ per gallon and at a like rate for any multiple or fraction thereof. All money received by the commission under this section shall be forthwith turned over to the Treasurer of State and shall be credited to the General Fund of the State.

The commission shall open an excise tax account with all wholesale licensees.

The commission is authorized to give such proper credits and to make such proper tax adjustments as they may from time to time deem the wholesale licensee to be entitled to upon the filing of affidavits in such form as they may prescribe and shall refund all excise tax paid by the wholesale licensee on all malt liquor returned to the manufacturer in original containers, if credit is issued and allowed for same by the manufacturer, upon the filing of affidavits in such form as they may prescribe.

A refund shall be granted for the excise tax imposed by this State on malt beverages sold by wholesalers to any instrumentality of the United States or any Maine National Guard state training site accredited with exemption by the commission. A refund shall be granted for the excise tax imposed by this State on malt beverages sold to any vessel of foreign registry. Any wholesaler selling to such an instrumentality, training site or vessel shall present proof of such sale to the commission and shall thereupon receive from the Treasurer of State a refund of all state excise taxes paid in connection with such sale.

R.S.1954, c. 61, § 22; 1955, c. 443; 1957, c. 218, § 5; 1959, c. 355; 1961, c. 371; 1963, c. 303.