

MAINE STATE LEGISLATURE

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CHAPTER 15
WHOLESALEERS OF MALT LIQUOR

Sec.

651. Licenses.

652. Interstate purchase or transportation; bond for excise tax.

§ 651. Licenses

Licenses for the sale and distribution of malt liquor at wholesale under such regulations as the commission may prescribe may be issued by the commission upon an application in such form as they may prescribe and upon payment of an annual fee of \$300 for the principal place of business, and \$300 for each additional warehouse maintained by such wholesale licensee, except that the commission may issue special permits, upon application in writing, for the temporary storage of malt liquors under such terms and upon such conditions as the commission may prescribe. Any wholesaler, if a person, shall have been a resident of this State for 6 months or, if a corporation, shall have conducted business in this State for 6 months before a license may be issued.

Such wholesalers' licenses may be transferable as to premises in the town originally specified or to premises in another town.

R.S.1954, c. 61, § 20; 1963, c. 189.

§ 652. Interstate purchase or transportation; bond for excise tax

No Maine wholesale licensee shall purchase or cause to be transported into this State any malt liquor from any person to whom a certificate of approval has not been granted by the commission.

All purchase order forms are to be furnished by the commission and all orders are to be executed in quintuplet. First, the wholesaler ordering malt liquor shall mail 3 copies to the commission with a check for the amount of excise taxes required to cover the amount of the order. Thereafter, the wholesaler may mail the original copy of the order to the qualified brewery or wholesaler with whom he wishes to place his order. On receipt of the 3 copies and check for excise taxes, the commission shall promptly receipt 2 copies and return one copy to the wholesaler

and send one to the brewery or foreign wholesaler designated to receive the order and no brewery or foreign wholesaler shall ship or release malt liquor for delivery in Maine until notified by the commission that the excise tax has been paid thereon in accordance with this section and shall ship only to a licensed Maine wholesaler.

No Maine wholesale licensee shall sell any malt liquor to another Maine wholesale licensee, which has not been purchased from a brewery or foreign wholesaler holding a certificate of approval.

Maine wholesale licensees shall furnish to the commission, in such form as may be prescribed, a monthly report, on or before the 10th day of each calendar month, of all malt liquor purchased and sold during the preceding month.

By filing the bond hereafter required, a Maine wholesale licensee may pay monthly the excise tax imposed by section 452 on all malt liquor shipped into this State as shown by invoice of the shipment by the out-of-state wholesaler or holder of certificate of approval. The tax shall be paid by the wholesale licensee on or before the 10th day of the calendar month following that in which shipment occurs. Each Maine wholesale licensee shall, at the time of payment of the excise tax on or before the 10th day of each month, furnish to the commission in such form as may be prescribed a verified monthly report of all malt liquor purchased or imported based on the date of shipment invoice during the preceding calendar month and all such additional information as may be deemed necessary to compute and assure the accuracy of the excise tax payment accompanying the report.

In order to secure payment of the excise tax, each wholesale licensee shall file with the commission a corporate surety bond, in form and amount approved and determined by the commission, guaranteeing payment of the proper excise tax due the State from him. The commission shall fix the amount and terms of the bond in such manner and subject to such conditions as it deems most appropriate. Said bond shall be equal to double the highest monthly excise tax paid by the wholesale licensee during the period of his prior calendar year license. All such bonds shall be provided and effective only for each calendar licensed year. New licensees desiring to furnish bond under this section shall furnish corporate surety bond in an amount to be determined by the commission. Failure to pay the excise tax when due shall be grounds for the suspension of the license of the Maine wholesale licensee.

R.S.1954, c. 61, § 21; 1955, c. 188; c. 355, § 4; 1957, c. 397, § 40; 1961, c. 413, § 2.