

MAINE STATE LEGISLATURE

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April 27, 1937

The State Liquor Commission
Augusta, Maine

Attention of Mr. Scribner

Re: Emergency Deficiency Tax
as contained in Section 2
of H.P. 1475 - L.D. 697.

Gentlemen:

This section provides that "There is hereby levied and imposed, in addition to any other taxes now in effect thereon, an excise tax to be known as the 1936-7 Deficiency Tax on all malt liquor sold in the state of \$3.72 on each and every barrel containing not more than 31 gallons and at a like rate for any other quantity or for the fractional parts of each barrel."

The Legislature, having established the standard for each barrel containing 31 gallons, the tax for any less quantity or fractional parts of a barrel must be established at a like rate.

Very truly yours,

Sanford L. Fogg
Deputy Attorney General

SLF H