# MAINE STATE LEGISLATURE

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#### ONE-HUNDREDTH LEGISLATURE

### Legislative Document

No. 1096

S. P. 363

Referred to Committee on Taxation. Sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Mayo of Sagadahoc.

#### STATE OF MAINE

## IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-ONE

AN ACT Relating to Refund of State Excise Tax on Malt Beverages Sold to Government Instrumentalities.

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

R. S., c. 61, § 22, amended. The last paragraph of section 22 of chapter 61 of the Revised Statutes, as amended by section 5 of chapter 218 of the public laws of 1957 and by chapter 355 of the public laws of 1959, is further amended to read as follows:

'Excise taxes on malt beverages imposed by the State shall not apply to malt beverages sold by wholesalers holding licenses from the commission to any instrumentality of the United States, or to any vessel of foreign registry.'