

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ONE - HUNDREDTH LEGISLATURE

Legislative Document

No. 1163

H. P. 849

House of Representatives, February 1, 1961

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

HARVEY R. PEASE, Clerk

Presented by Mr. Crockett of Freeport.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

An ACT Increasing the Tax on Liquor.

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

R. S., c. 61, § 14, amended. The first sentence of section 14 of chapter 61 of the Revised Statutes, as amended by section 9 of chapter 359 of the public laws of 1955, is further amended to read as follows:

'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 ~~61%~~ 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 24c per gallon on wines containing 10% to 14% alcohol by volume, 75c per gallon on wines containing 15% to 21% alcohol by volume and \$5 per gallon on sparkling wines; except that spirits and wines sold at wholesale under ~~the provisions of section 43~~ may be sold at wholesale prices established pursuant to the provisions thereof ~~and provided further, that prices.~~ **Prices** for sale of spirits and wines bought by the commission from Maine licensees to manufacture liquor under ~~the provisions of section 15~~ shall be based on minimum truck load delivery prices f.o.b. warehouse as the same are filed with the Public Utilities Commission ~~and provided further, that special.~~ **Special** orders by the commission for unstocked merchandise shall be priced at not less than ~~61%~~ 65% over actual cost delivered f.o.b. warehouse.'