

MAINE STATE LEGISLATURE

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STAT. OF MAINE
HOUSE OF REPRESENTATIVES
100th LEGISLATURE
FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to H. P. 1230, L. D. 1695, Bill, "An Act to Provide a Reporting System for Payment of Malt Liquor Excise Taxes."

Amend said Bill by striking out everything after the enacting clause and inserting in place thereof the following:

"Sec. 1. R. S., c. 61, S18, amended. the 2nd paragraph of section 18 of chapter 61 of the Revised Statutes, as amended by section 3 of chapter 344 of the public laws of 1961, is further amended to read as follows:

'All manufactureres or foreign wholesalers to whom certificates of approval have been granted shall furnish promptly the commission with a copy of every invoice sent to Maine wholesale licensees, with the licensee's name and purchase number thereon. They shall also furnish a monthly report on or before the 10th day of each calendar month in such form as may be prescribed by the commission and, ~~further,~~ shall not ship or cause to be transported into this State any malt liquor until the commission has certified that the excise tax has been paid or that the Maine wholesale licensee, to whom shipment is to be made, has filed a bond to guarantee payment of the excise tax as provided in section 21.'

Sec. 2. R. S., c. 61, S21, amended. Section 21 of chapter 61 of the Revised Statutes, as amended, is further amended by adding at the end the following paragraphs:

'By filing the bond hereafter required, a Maine wholesale licensee may pay monthly the excise tax imposed by section 22

(Over)

(Filing No. H-420)

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} ~~xxxxxx~~ 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 ~~xxxxxxxxxxxxxxxx~~ 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.'

Sec. 3. Effective date. This act shall become effective on July 1, 1963."

Reported by Five members of the Committee on Taxation.
(Report "A")

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