

MAINE STATE LEGISLATURE

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FIRST SPECIAL SESSION

ONE-HUNDREDTH LEGISLATURE

Legislative Document

No. 1695

H. P. 1230

House of Representatives, November 27, 1961

The Committee on Taxation suggested.

HARVEY R. PEASE, Clerk

Presented by Mr. Philbrick of Augusta.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT to Provide a Reporting System for Payment of Malt Liquor Excise
Taxes

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

Sec. 1. R. S., c. 61, § 18, 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 manufacturers 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, § 21, 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 on all malt liquor shipped into this State. The tax shall be paid by the wholesale licensee on or before the 10th day of the calendar month following that in which importation 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, imported and sold 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 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 of the bond at a figure estimated by it, in such manner as it deems most appropriate, to be equal to double the average monthly excise tax to be due from the wholesale licensee. Failure to pay the excise tax when due shall be grounds for the suspension of the license of the Maine wholesale licensee.'