

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 305

H. P. 237

House of Representatives, January 16, 1963

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Philbrick of Augusta.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

AN ACT Relating to Taxes on Spirituous and Vinous Liquors Sold to Certain Instrumentalities.

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

R. S., c. 61, § 14, amended. Section 14 of chapter 61 of the Revised Statutes, as amended by section 9 of chapter 359 of the public laws of 1955 and by chapters 370 and 398 of the public laws of 1961, is further amended by adding at the end, a new paragraph, as follows:

‘Taxes on spirituous or vinous liquors imposed by the State shall not apply to spirituous or vinous liquors sold by wholesalers, manufacturers, bottlers and rectifiers holding licenses from the commission to any instrumentality of the United States, or to any vessel of foreign registry, or to industrial establishments for use as an ingredient in the manufacture of food products, or for use as an ingredient in the manufacture of commodities which by reason of their nature cannot be used for beverage purposes.’