

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 1212

H. P. 825

House of Representatives, February 7, 1963

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

HARVEY R. PEASE, Clerk

Presented by Mr. Denbow of Lubec.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

AN ACT Increasing the State Liquor Tax.

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, 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 ~~65%~~ **75%** 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 \$1 per gallon on sparkling wines; except that spirits and wines sold at wholesale under section 43 may be sold at wholesale prices established pursuant to the provisions thereof.'

STATEMENT OF FACTS

It is estimated that the increased tax on liquor will yield approximately \$1,250,000.