

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 1379

H. P. 875

House of Representatives, February 13, 1963

On motion of Mr. Waterman of Auburn reference reconsidered and referred to Committee on Taxation. 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 Refund of Excise Taxes on Malt Beverages Sold to Maine
Army National Guard Training Site.**

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

R. S., c. 61, § 22, amended. The last paragraph of section 22 of chapter 61 of the Revised Statutes, as amended, is repealed and the following enacted in place thereof:

‘A refund shall be granted for the excise tax imposed by this State on malt beverages sold by wholesalers to any instrumentality of the United States or any Maine Army National Guard state training site accredited with exemption by the commission. A refund shall be granted for the excise tax imposed by this State on malt beverages sold to any vessel of foreign registry. Any wholesaler selling to such an instrumentality, training site or vessel shall present proof of such sale to the commission and shall thereupon receive from the Treasurer of State a refund of all state excise taxes paid in connection with such sale.’