

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 1141

H. P. 840

House of Representatives, February 10, 1965

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

JEROME G. PLANTE, Clerk

Presented by Mr. Hanson of Gardiner.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

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., T. 28, § 451, amended. Section 451 of Title 28 of the Revised Statutes is amended by adding at the end the following new paragraph:

'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.'