

MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 1115

H. P. 768

House of Representatives, February 23, 1967

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Cote of Lewiston.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-SEVEN

AN ACT Relating to Refund for Malt Liquor Excise Taxes.

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

R. S., T. 28, § 452, amended. Section 452 of Title 28 of the Revised Statutes is amended by inserting at the end a new paragraph to read as follows:

A refund shall be granted for the excise tax imposed by this State on malt beverages for loss or damage due to fire, flood or other disaster occurring on the premises of any wholesaler and resulting in the malt beverages becoming unfit for use or consumption, or unsalable, upon the wholesaler presenting satisfactory proof of such loss or damage to the commission. Said wholesaler shall thereupon receive from the Treasurer of State a refund of all state excise taxes paid therefor, provided that no such refund shall be granted unless 500 or more cases of malt beverages shall have been rendered unfit for use or consumption, or unsalable, by such fire, flood or other disaster.