

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

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**Legislative Document**

**No. 326**

H. P. 245

House of Representatives, January 21, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Hardy of Hope.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-ONE

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**AN ACT Increasing Tax on Beer.**

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

**R. S., T. 28, § 452, amended.** The first paragraph of section 452 of Title 28 of the Revised Statutes is amended to read as follows:

There shall be levied and imposed an excise tax on all malt liquor manufactured in this State of  $5\frac{1}{3}\phi$  per gallon to be paid by the manufacturer in addition to the fee provided by law. A wholesale licensee who imports malt liquor shall pay an excise tax of ~~25¢~~ 40¢ per gallon and at a like rate for any multiple or fraction thereof.

FISCAL NOTE

If the bill becomes effective about October 1, 1971 it is estimated that it will increase revenues to the State approximately \$2,100,000 during that fiscal year and approximately \$2,700,000 for a full year.

STATEMENT OF FACT

The purpose of this bill is to increase the excise tax on beer from 25¢ to 40¢. The revenue produced could be used for pay increases for state employees.