

MAINE STATE LEGISLATURE

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New Draft of: H. P. 245, L. D. 326

ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 1826

H. P. 1408

House of Representatives, June 14, 1971

Reported by a Majority of the Committee on Taxation and printed under
Joint Rules No. 18.

BERTHA W. JOHNSON, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Increasing Tax on Beer.

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¢~~ **35¢** per gallon and at a like rate for any multiple or fraction thereof.