

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

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Legislative Document

No. 1623

H. P. 1246

House of Representatives, March 26, 1973

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

E. LOUISE LINCOLN, Clerk

Presented by Mrs. Baker of Orrington.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-THREE

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**AN ACT Increasing Tax on Liquor, Wine and Beer.**

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

**Sec. 1. R. S., T. 28, § 451, amended.** The first sentence of section 451 of Title 28 of the Revised Statutes, as repealed and replaced by section 65 of chapter 544 of the public laws of 1967 and as amended, is further amended to read as follows:

All spirits and wines, except table wines, shall be sold by the commission at a price to be determined by the commission which will produce a state liquor tax of not less than ~~75%~~ 76% based on the less carload cost f.o.b., State Liquor Commission warehouse, and in addition thereto there shall be levied and imposed an excise tax of ~~75¢~~ 76¢ per gallon on wines containing more than 14% alcohol by volume; except that spirits and wines sold at wholesale under section 204 may be sold at wholesale prices established pursuant to the provisions thereof.

**Sec. 2. R. S., T. 28, § 452, amended.** The 2nd sentence of the first paragraph of section 452 of Title 28 of the Revised Statutes is amended to read as follows:

A wholesale licensee who imports malt liquor shall pay an excise tax of ~~25¢~~ 26¢ per gallon and a like rate for any multiple or fraction thereof.

**Sec. 3. R. S., T. 28, § 452, amended.** The 2nd paragraph of section 452 of Title 28 of the Revised Statutes, as enacted by section 15 of chapter 360 of the public laws of 1969, is amended to read as follows:

There shall be levied and imposed an excise tax of ~~30¢~~ 31¢ per gallon, or fraction or multiple thereof, on all table wine containing 14% or less alcohol

by volume imported into this State; except the excise tax shall be 20¢ per gallon or fraction or multiple thereof on all still wine containing 14% or less alcohol by volume which is manufactured or bottled in this State; and an excise tax of ~~¢~~ \$1.05 per gallon or multiple or fraction thereof on all sparkling wines manufactured in or imported into this State. Such taxes shall be paid by the Maine manufacturer or the importing wholesaler.

#### FISCAL NOTE

It is estimated that the increased taxes will approximate \$352,500 for a full year.

#### STATEMENT OF FACT

The purpose of this bill is reflected in the title.