

# ONE HUNDRED AND SEVENTH LEGISLATURE

## Legislative Document

## No. 463

H. P. 369 Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

Presented by Mr. Farnham of Hampden.

# STATE OF MAINE

## IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-FIVE

### AN ACT to Provide Excise Tax Refund for Construction and Operation of Breweries within the State.

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

28 MRSA, § 452, as last amended by PL 1969, c. 360, § 15, is further amended by adding at the end a new paragraph to read:

A refund shall be granted for the excise tax in excess of  $5\frac{1}{3}\phi$  per gallon imposed by this State on malt beverages and paid by a wholesale licensee who notifies the commission in writing that such licensee intends to construct and operate within 5 years of the date of such notice a brewery in this State. Until written notification from the commission that such licensee has commenced commercial manufacture in this State of malt liquor, the Treasurer of State shall hold all excise taxes in excess of  $5\frac{1}{3}\phi$  per gallon paid by such licensee on malt liquor imposed in this State in a special account. If said licensee shall fail to commence commercial manufacture of malt liquor in this State within said 5-year period, all funds held by the Treasurer of State in said special account shall be transferred and credited to the General Fund and the licensee shall not be entitled to any refund of such excise taxes.

#### FISCAL NOTE

Revenue cannot be estimated due to the fact that there are no commercial breweries located in the State.

#### STATEMENT OF FACT

A brewery has indicated a strong interest to locate in Maine and it is the intent of this bill to make location in the State more attractive.