

MAINE STATE LEGISLATURE

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FIRST SPECIAL SESSION

ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 2023

H. P. 1855

House of Representatives, January 20, 1976

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

EDWIN H. PERT, Clerk

Presented by Mr. Farnham of Hampden.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SIX

AN ACT Concerning Taxes on Alcoholic Beverages.

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

Sec. 1. 28 MRSA § 451, first sentence, as last amended by PL 1969, c. 360, § 14, is repealed and the following enacted in place thereof:

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 80% 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 \$1.25 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. 28 MRSA § 452, 1st ¶, last sentence is amended to read:

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.

Sec. 3. 28 MRSA § 452, 2nd ¶, as amended by PL 1969, c. 360, § 15, is repealed and the following enacted in place thereof.

There shall be levied and imposed an excise tax of 60¢ 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 40¢ 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 \$1.50 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 passage of this bill will result in an increase in revenue to the State of \$3,600,000 annually.

STATEMENT OF FACT

This bill increases certain consumer taxes and excise taxes on wines and malt liquors.