

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 431

H. P. 340

House of Representatives, February 10, 1977

On motion of Mr. Carey of Waterville, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Norris of Brewer.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

**AN ACT to Provide an Excise Tax Credit 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28 MRSA § 452, 1st ¶, is repealed and the following enacted in its place:

There shall be levied and imposed an excise tax on all malt liquor manufactured in this State of $5\frac{1}{3}\text{¢}$ per gallon to be paid by the manufacturer, and an excise tax on all malt liquor imported into this State of 25¢ per gallon to be paid by the wholesale licensee; provided that if a malt liquor manufacturer notifies the commission in writing prior to October 1, 1978, that it intends to construct and operate a brewery or breweries within this State, and if the manufacturer commences commercial operation of the brewery or breweries within 5 years of the date of the notification, and if the manufacturer uses exclusively the agricultural products of this State as raw materials in its brewery or breweries within this State, there shall be credited to the tax payable on malt liquor manufactured in the brewery or breweries, from and after the date of commercial operation of the first of the breweries of the manufacturer constructed as aforesaid, an amount equal to so much of the excise taxes paid in the 2-year period immediately preceding the date of commercial operation by wholesale licensees pursuant to this section as exceeds $5\frac{1}{3}\text{¢}$ per gallon upon the importation of the same brands or trade names of malt liquor being manufactured in the brewery or breweries constructed as aforesaid.

FISCAL NOTE

There are no commercial breweries within this State, so revenue effects cannot be predicted.

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.