

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE (Filing No. S-382)
108TH LEGISLATURE
FIRST REGULAR SESSION

SENATE AMENDMENT "G" to S.P. 590, L. D. 1896, Bill, "AN ACT
to Make Additional Corrections of Errors and Inconsistencies in
the Laws of Maine."

Amend the bill by inserting after section 100 the following:

'Sec. 100-A. 28 MRSA §452, 5th ¶, as amended by PL 1969,
c. 360, §15, is repealed and the following enacted in its place:

The commission is authorized to give such proper credits and
to make such proper tax adjustments as they may from time to time
deem the wholesale licensee to be entitled to upon the filing of
affidavits in such form as they may prescribe and shall refund all
excise tax paid by the wholesale licensee on all malt liquor or
table wine caused to be destroyed by a supplier as long as the
quantity and size are verified by the Bureau of Alcoholic Beverages
and the destruction is witnessed by an inspector of the bureau if
credit is issued and allowed for same by the manufacturer.

The commissioner is also authorized to refund the excise tax on
distributor's inventories in the event such inventories are
destroyed by fire, flood or other natural disaster.'

Statement of Fact

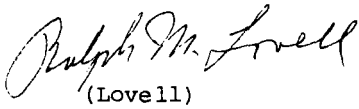
This amendment would allow refund of excise tax to distributors
in case of distribution of unsuitable merchandise if destruction is
under the supervision of the Bureau of Alcoholic Beverages and in
case of destruction of distributor's inventory by natural disaster.

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SENATE AMENDMENT "C" to S.P. 590, L.D. 1896

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(Lovell)

NAME:

COUNTY: York

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July 7, 1977

(Filing No. S-382)