

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE  
4

5 Legislative Document

No. 429

6  
7 S.P. 162

In Senate, February 5, 1985

8 Reference to the Joint Select Committee on Alcoholism Services  
9 suggested and ordered printed.

10 JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Brown of Washington.

11 Cosponsored by Senator Perkins of Hancock and Representative Vose of  
Eastport.

12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-FIVE  
16

17 AN ACT to Except Maine Farm Produced Wine  
18 from the 15 Cents Per Gallon Premium  
19 Tax.  
20

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

23 28 MRSA §474, sub-§3, as enacted by PL 1981, c.  
24 454, §8, is amended to read:

25 3. Amount of premium. The premium imposed by  
26 subsections 1 and 2 shall be 5¢ per gallon, or its  
27 metric equivalent, or fraction or multiple thereof,  
28 on all malt beverages sold in this State; 15¢ per  
29 gallon, or its metric equivalent, or fraction or mul-  
30 tiple thereof, on all wine, except Maine farm pro-  
31 duced wine, containing 14% or less alcohol by volume  
32 sold in this State; 12¢ per gallon, or its metric  
33 equivalent, or multiple or fraction thereof, on all  
34 sparkling wines manufactured in or imported into this  
35 State; 62 1/2¢ per proof gallon as the term proof  
36 gallon is defined in the United States Code, Title

1 26, Section 5002, or its metric equivalent, or frac-  
2 tion or multiple thereof, on all spirituous liquors  
3 and wines containing more than 14% alcohol by volume  
4 sold in this State.

5 STATEMENT OF FACT

6 This bill exempts Maine farm produced wines from  
7 the alcohol premium tax.

8 1972011085