

# MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE  
4

5 Legislative Document

No. 806

6  
7 S.P. 317

In Senate, February 28, 1985

8 Referred to the Committee on Taxation. Sent down for concurrence and  
9 ordered printed.

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

Presented by Senator Diamond of Cumberland.

Cosponsored by Representative Dillenback of Cumberland.

11  
12 STATE OF MAINE  
13

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

17 AN ACT Concerning the Excise Tax on Malt  
18 Liquor Sold for Consumption on Board a  
19 Ship Headed for a Foreign Port.  
20

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

23 28 MRSA §452, last ¶, as amended by PL 1979, c.  
24 663, §164, is further amended to read:

25 A credit shall be granted for the excise tax im-  
26 posed by this State on malt beverages or table wines  
27 sold by wholesalers to any instrumentality of the  
28 United States or any Maine National Guard state  
29 training site accredited with exemption by the com-  
30 mission. A credit shall be granted for the excise tax  
31 imposed by this State on malt beverages or table  
32 wines sold to any ship chandlers, provided the malt  
33 beverages and table wines are resold to vessels of  
34 foreign registry for consumption after that vessel  
35 has left port or are resold for consumption on board  
36 vessels of United States registry which are destined

1 for a foreign port. Any wholesaler selling to such an  
2 instrumentality, training site or ship chandlers ~~for~~  
3 ~~resale to vessels of foreign registry~~ shall present  
4 proof of that sale to the commission and shall there-  
5 upon receive from the commission a credit of all  
6 state excise taxes paid in connection with that sale.

7 STATEMENT OF FACT

8 Currently, sales of malt beverages to foreign  
9 registered vessels are exempt from the malt beverage  
10 excise tax. Sales to United States flag ships are not  
11 exempt, even if they are headed outside of United  
12 States waters for foreign ports. As a result, those  
13 vessels are not purchasing malt beverages from Maine  
14 suppliers. This bill provides an excise tax exemption  
15 for malt beverages which are sold for consumption on  
16 board United States vessels which are headed for for-  
17 eign ports.

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