

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

No. 1039

S.P. 347

In Senate, April 1, 1987

Reference to the Committee on Taxation suggested and ordered printed.

JOY J. O'BRIEN, Secretary of the Senate  
Presented by Senator RANDALL of Washington.

Cosponsored by Senator PERKINS of Hancock, Representative  
MOHOLLAND of Princeton, Representative SALSBURY of Bar Harbor.

STATE OF MAINE

IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND EIGHTY-SEVEN

AN ACT to Allow Farm Wineries to Pay Taxes  
Twice a Month.

1  
2  
3

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

6 28 MRSA §452, 3rd ¶, as enacted by PL 1983, c.  
7 756, §1, is amended to read:

8 Notwithstanding the provisions of this section,  
9 until July 1, 1989, the excise tax imposed on table  
10 wine containing 14.5% or less alcohol by volume pro-  
11 duced by a licensed Maine farm winery, shall be 5¢  
12 per gallon, or its metric equivalent, on the first  
13 10,000 gallons of table wine produced in one year;  
14 10¢ per gallon, or its metric equivalent, on all wine  
15 produced in excess of 10,000 gallons, but not in ex-  
16 cess of 25,000 gallons; and 20¢ per gallon, or its

1 metric equivalent, on all wine produced in excess of  
2 25,000 gallons. The full amount of excise tax due on  
3 table wine produced by a Maine farm winery must be  
4 paid semimonthly.

5 STATEMENT OF FACT

6 This bill allows Maine farm wineries to pay the  
7 excise tax due on table wine produced at the winery  
8 twice a month. Currently, the tax must be paid as  
9 the wine is produced. This change makes the state  
10 law consistent with federal law for Maine farm win-  
11 eries.

12 1913032387