

# MAINE STATE LEGISLATURE

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L.D. 358

(Filing No. S-355)

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STATE OF MAINE  
SENATE  
116TH LEGISLATURE  
FIRST REGULAR SESSION

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 120, L.D. 358, Bill, "An Act to Amend the Liquor Laws Pertaining to the Retail Sale of Wine"

Amend the amendment by striking out everything after the title and before the statement of fact and inserting in its place the following:

'Amend the bill by inserting after the enacting clause the following:

'Sec. 1. 28-A MRSA §2, sub-§12, as repealed and replaced by PL 1987, c. 342, §2, is repealed.

Sec. 2. 28-A MRSA §2, sub-§16-A, as enacted by PL 1991, c. 591, Pt. VV, §1, is amended to read:

16-A. Low-alcohol spirits product. "Low-alcohol spirits product." means a product containing spirits that has an alcohol content of ~~not more than 4%~~ less than 6% by volume.'

Further amend the bill by inserting after section 1 the following:

'Sec. 2. 28-A MRSA §2, sub-§32, as enacted by PL 1987, c. 45, Pt. A, §4, is amended to read:

32. State liquor store. "State liquor store" means a store operated by the commission which that sells spirits and fortified wines to be consumed off the premises.'

Further amend the bill by inserting after section 2 the following:

**SENATE AMENDMENT**

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SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 120,  
L.D. 358

2        **Sec. 3. 28-A MRSA §1651, sub-§2, ¶A**, as enacted by PL 1987,  
c. 45, Pt. A, §4, is repealed.

4        **Sec. 4. 28-A MRSA §1652, sub-§1-A**, as enacted by PL 1991, c.  
591, Pt. VV, §7, is amended to read:

6            **1-A. Excise tax on low-alcohol spirits products and**  
8        **fortified wines.** An excise tax is imposed on the privilege of  
10        **manufacturing and selling low-alcohol spirits products and**  
12        **fortified wines in the State.** The Maine manufacturer or  
14        **importing wholesale licensee shall pay an excise tax of \$1 per**  
16        **gallon on all low-alcohol spirits products and fortified wines**  
18        **manufactured in or imported into the State.**

20        **Sec. 5. 28-A MRSA §1703, sub-§2**, as amended by PL 1991, c.  
22        591, Pt. VV, §9, is further amended to read:

24            **2. Malt liquor, wine, low-alcohol spirits products and**  
26        **fortified wines.** In addition to any other tax or charge imposed  
28        under state or federal law, a premium must be imposed on all malt  
30        liquor and wine, including fortified wines, sold in the State and  
32        on all low-alcohol spirits products sold in the State by persons  
34        licensed to sell wine for consumption on or off the premises.  
36        The premium must be in the amount specified in subsection 3.

38            A. The commission shall open a premium account with all  
40        manufacturers and importing wholesalers.

42            B. Premiums must be collected in the same manner provided  
44        for the collection of excise taxes under sections 1404 and  
46        1405.

48            C. Premiums must be paid to the commission by the Maine  
50        manufacturer or importing wholesaler.

52            D. The duties, prohibitions and liabilities under this  
54        subsection of licensees and certificate of approval holders  
56        are the same as those under sections 1361, 1364, 1404 and  
58        1405.

60            E. The commission shall grant credits and make adjustments  
62        under this subsection on the same terms and conditions as  
64        provided in section 1652.

66        **Sec. 6. 28-A MRSA §1703, sub-§3, ¶C**, as amended by PL 1991, c.  
68        591, Pt. VV, §10, is further amended to read:

70            C. Twenty-four cents per gallon on all sparkling wine and  
72        all fortified wine sold in the State and all low-alcohol

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2 spirits products sold by a person licensed to sell wine for  
consumption on or off the premises; and'

4 Further amend the bill by renumbering the sections to read  
consecutively.

6  
8 **FISCAL NOTE**

10 This bill allows the retail sale of fortified wines and  
expands the definition of low-alcohol spirits products. These  
12 changes will result in increased sales of certain alcohol  
products and will increase sales and excise tax revenue related  
14 to these products. However, sales of these products at state  
liquor stores will decline and will result in a loss of General  
Fund revenue from a net profit decrease. Additionally, the  
16 increased availability of these products may displace the sale of  
some other products. It can not be determined if the increased  
18 sales and excise tax collections will be sufficient to offset the  
revenue lost from decreases of state liquor store sales and other  
20 product sales.'

22 **STATEMENT OF FACT**

24 This amendment incorporates Senate Amendment "A", S-142,  
which makes technical changes to clarify the taxes and premiums  
26 for fortified wines.

28 This amendment also changes the definition of "low-alcohol  
spirits product" from a product that has an alcohol content of  
30 not more than 4% to one that has an alcohol content of less than  
6%. This amendment also specifies that state liquor stores may  
32 sell fortified wines.

34  
36 (Senator PEARSON)  
SPONSORED BY: Michael Pearson

38  
40 COUNTY: Penobscot

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