

MAINE STATE LEGISLATURE

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R. of S.

L.D. 358

(Filing No. S-142)

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STATE OF MAINE
SENATE
116TH LEGISLATURE
FIRST REGULAR SESSION

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'Sec. 1. 28-A MRSA §2, sub-§12, as repealed and replaced by PL 1987, c. 342, §2, is repealed.'

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

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 A, §4, is repealed.'

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

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

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

2. Malt liquor, wine, low-alcohol spirits products and fortified wines. In addition to any other tax or charge imposed under state or federal law, a premium must be imposed on all malt

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liquor and wine, including fortified wines, sold in the State and on all low-alcohol spirits products sold in the State by persons licensed to sell wine for consumption on or off the premises. The premium must be in the amount specified in subsection 3.

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

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

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

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

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

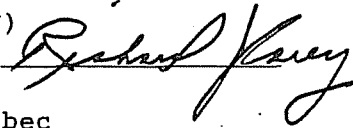
Sec. 6. 28-A MRSA §1703, sub-§3, ¶C, as amended by PL 1991, c. 591, Pt. VV, §10, is further amended to read:

C. Twenty-four cents per gallon on all sparkling wine and all fortified wine sold in the State and all low-alcohol spirits products sold by a person licensed to sell wine for consumption on or off the premises; and'

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

STATEMENT OF FACT

This amendment makes technical changes to clarify the taxes and premiums for fortified wines.

(Senator CAREY)
SPONSORED BY: 
COUNTY: Kennebec

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