

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 1356

H.P. 976

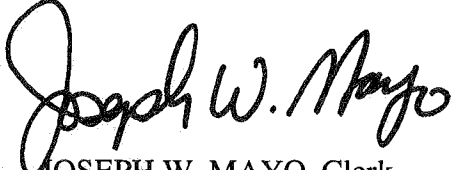
House of Representatives, March 4, 1997

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**An Act to Prevent Substance Abuse by Maine Children.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative TRUE of Fryeburg.  
Cosponsored by Senator DAGGETT of Kennebec and  
Representatives: BIGL of Bucksport, BRENNAN of Portland.

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

4 Sec. 1. 28-A MRSA c. 69 is enacted to read:

6 CHAPTER 69

8 PREVENTION USER FEE

10 §1751. Prevention user fee; collection

12 1. Spirits. The commission shall sell all spirits at a  
14 price that will produce, in addition to any other tax or charge  
imposed under state or federal law, a prevention user fee in the  
amount specified in subsection 3.

16 2. Malt liquor, wine, low-alcohol spirits products and  
18 fortified wines. In addition to any other tax or charge imposed  
20 under state or federal law, a prevention user fee is imposed on  
22 all malt 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 prevention user fee is in the amount specified in  
subsection 3.

24 A. The commission shall open a prevention user fee account  
26 with all manufacturers and importing wholesalers.

28 B. Prevention user fees must be collected in the same  
30 manner provided for the collection of excise taxes under  
sections 1404 and 1405.

32 C. Prevention user fees must be paid to the bureau by the  
34 Maine manufacturer or importing wholesaler.

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

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

42 3. Amount of prevention user fee. The prevention user fee  
44 imposed by subsections 1 and 2 is:

46 A. Five cents per gallon on all malt beverages sold in the  
48 State;

50 B. Fifteen cents per gallon on all wine, other than  
sparkling wine, sold in the State;

2 C. Twelve cents per gallon on all sparkling wine and all  
4 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

6 D. Sixty-seven and 1/2 cents per proof gallon as the term  
8 proof gallon is defined in 26 United States Code, Section  
5002 on all spirits sold in the State.

10 4. Payment to General Fund. The commission and the bureau  
12 shall immediately pay all prevention user fees collected under  
this section to the Treasurer of State to be credited to the  
14 General Fund.

16 5. Appropriation. The amount of funds appropriated from  
18 the General Fund for prevention to the Office of Substance Abuse,  
as established in Title 5, chapter 521, may not be less than the  
20 dollar amount collected or received by the bureau and the  
commission under this section.

22 6. Use of funds. At least 80% of the funds appropriated to  
24 the Office of Substance Abuse pursuant to this section must be  
used to fund eligible education and prevention activities in  
26 elementary and secondary schools that receive at least 60% of  
28 their funding from public sources. Eligible activities include  
30 development of curriculum materials, staff and student training  
and safe and drug-free after-school activities. Funds not used  
32 for school programs must be made available to other agencies and  
community groups that apply to the Office of Substance Abuse for  
funding of programs to prevent or reduce substance abuse by  
children.

34 **SUMMARY**

36 This bill creates a prevention user fee on the purchase of  
38 alcohol. The fee is equal to approximately one cent per ounce of  
40 alcohol. The funds must be appropriated through the Office of  
42 Substance Abuse to fund programs in schools and community  
agencies for the purpose of preventing or reducing substance  
abuse by Maine children.