

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 1112

S.P. 364

March 6, 2007

An Act To Exempt from Maine Taxes Wine Shipped to Other States

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator DIAMOND of Cumberland.
Cosponsored by Representative CEBRA of Naples and Representatives: PLUMMER of
Windham, ROBINSON of Raymond.

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

2 **Sec. 1. 28-A MRSA §1651, sub-§3-A** is enacted to read:

3 **3-A. Exemption from tax.** Taxes on spirits imposed by the State do not apply to
4 sales of wine by manufacturers, bottlers and rectifiers holding licenses from the
5 commission when the wine sold is shipped to individuals, retailers or distributors located
6 in another state as long as the manufacturer, bottler or rectifier obtains a permit or other
7 authorization from the state to which the wine is shipped.

8 **Sec. 2. Effective date.** This Act takes effect October 1, 2007.

9 **SUMMARY**

10 Current law exempts from the sales tax property delivered outside the State.

11 This bill exempts from taxes imposed on wine the sale of wine shipped by a
12 manufacturer, bottler or rectifier licensed in Maine to an individual, retailer or distributor
13 located in another state as long as the entity shipping the wine is authorized to ship wine
14 into the receiving state.