

# MAINE STATE LEGISLATURE

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# 125th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2011

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Legislative Document

No. 1228

H.P. 919

House of Representatives, March 22, 2011

### An Act To Streamline the Liquor Licensing Reporting Procedure

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Reference to the Committee on Veterans and Legal Affairs suggested and ordered printed.

A handwritten signature in cursive script, reading 'Heather J.R. Priest'.

HEATHER J.R. PRIEST  
Clerk

Presented by Representative O'BRIEN of Lincolnville.  
Cosponsored by Representatives: BRYANT of Windham, CAREY of Lewiston, FITTS of  
Pittsfield, HARVELL of Farmington, RICHARDSON of Warren, RUSSELL of Portland,  
TIMBERLAKE of Turner, Senator: LANGLEY of Hancock.

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

2 **Sec. 1. 28-A MRSA §1364**, as amended by PL 1997, c. 373, §119, is further  
3 amended to read:

4 **§1364. Invoices and reports**

5 **1. Furnish invoices.** All certificate of approval holders shall promptly file with the  
6 bureau a copy of every invoice sent to wholesale licensees and the original copy of the  
7 Maine purchase order. The invoice must include the licensee's name and the purchase  
8 number.

9 **2. File monthly reports.** All certificate of approval holders shall furnish a monthly  
10 report on or before the ~~40th~~ 15th day of each calendar month in the form prescribed by  
11 the bureau.

12 **3. Certification that excise tax paid.** ~~No~~ A certificate of approval holder may not  
13 ship or cause to be transported into the State any malt liquor or wine until the bureau has  
14 certified that:

15 A. The excise tax has been paid; or

16 B. The Maine wholesale licensee, to whom shipment is to be made, has filed a bond  
17 to guarantee payment of the excise tax as provided in section 1405.

18 **4. Reports of low-alcohol spirits products.** Each certificate of approval holder that  
19 manufactures low-alcohol spirits products shall submit to the bureau, on or before the  
20 ~~40th~~ 15th day of each calendar month, a form specifying the number of gallons of low-  
21 alcohol spirits product sold to wholesale licensees in the State with a copy of each invoice  
22 relating to each such sale.

23 **Sec. 2. 28-A MRSA §1405, sub-§3, ¶A**, as enacted by PL 1987, c. 45, Pt. A, §4,  
24 is amended to read:

25 A. The wholesale licensee shall pay the excise tax and premium by the ~~40th~~ 15th day  
26 of the calendar month following the month in which shipment occurs.

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

28 **3-A. In-state distillers.** The alcohol bureau shall establish a procedure to allow a  
29 distiller that is licensed as an in-state manufacturer to pay to the alcohol bureau the  
30 difference between the retail price of the manufacturer's product and the price that the  
31 state warehouse pays the manufacturer for the product rather than requiring the  
32 manufacturer to deliver the product to the warehouse and purchase it back for retail sale.

33 **Sec. 4. 28-A MRSA §1652, sub-§2-A**, as enacted by PL 1987, c. 623, §17, is  
34 amended to read:

35 **2-A. Payment due.** On the ~~40th~~ 15th day of each month, every brewery and winery  
36 shall pay the excise taxes and premium due on malt liquor and wine ~~which~~ that that

1 brewery or winery removed from areas required to be bonded by the Federal  
2 Government.

3

### **SUMMARY**

4 This bill simplifies the process for reporting and payment of taxes on malt liquor and  
5 wine by requiring reports and payments for liquor excise taxes to be made at the same  
6 time as sales tax and permits a distiller that is an in-state manufacturer with a retail  
7 license to pay the alcohol bureau based upon the difference between the retail price of the  
8 manufacturer's product and the price that the alcohol bureau pays the manufacturer for the  
9 product rather than requiring the manufacturer to deliver the product to the state  
10 warehouse and purchase it back for retail sale.