MAINE STATE LEGISLATURE

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majority

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VETERANS AND LEGAL AFFAIRS

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STATE OF MAINE

HOUSE OF REPRESENTATIVES

126TH LEGISLATURE

FIRST REGULAR SESSION

COMMITTEE AMENDMENT 'A " to H.P. 427, L.D. 608, Bill, "An Act To Assist Maine Businesses Paying Taxes on Spirits"

Amend the bill by striking out the title and substituting the following:

'An Act To Assist Small Distilleries That Also Have Off-premises Retail Licenses'

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

'Sec. 1. 28-A MRSA §1355-A, sub-§5, ¶G is enacted to read:

G. Notwithstanding paragraph D, a holder of a small distillery license that produces less than 25,000 gallons of spirits annually and is licensed under paragraph B, subparagraph (3) to operate a retail location for off-premises consumption may pay the alcohol bureau the difference between the distillery's price charged to the alcohol bureau and the discounted list price charged by the bureau when a distillery purchases its own spirits to be sold at retail from its off-premises location. The alcohol bureau shall establish a procedure to allow a distillery to purchase spirits produced by the distillery for sale at a retail location as described in this paragraph.'

SUMMARY

This amendment replaces the bill. The amendment allows certain small distilleries that are also licensed to sell their own spirits at a retail location for which they have a license to sell spirits for off-premises consumption to pay just the difference between the wholesale price and the discounted list price when purchasing spirits for sale at the distillery's retail location. Current law requires distilleries to sell the spirits to the Department of Administrative and Financial Services, Bureau of Alcoholic Beverages and Lottery Operations at the wholesale price and then purchase those spirits for sale at their retail location at the discounted list price established by the bureau.

FISCAL NOTE REQUIRED

(See attached)

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COMMITTEE AMENDMENT



126th MAINE LEGISLATURE

LD 608

LR 1362(02)

An Act To Assist Maine Businesses Paying Taxes on Spirits

Fiscal Note for Bill as Amended by Committee Amendment 'A' (H-414)

Committee: Veterans and Legal Affairs

Fiscal Note Required: Yes

Fiscal Note

Minor cost increase - State Lottery Fund

Fiscal Detail and Notes

Additional costs to the Bureau of Alcoholic Beverages and Lottery Operations associated with establishing a procedure to implement the provisions of the legislation can be absorbed within existing budgeted resources.