

# MAINE STATE LEGISLATURE

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# 127th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2015

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Legislative Document

No. 169

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H.P. 127

House of Representatives, January 27, 2015

### An Act To Amend the Laws Governing Groundwater Rights

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative KORNFIELD of Bangor.  
Cosponsored by Representatives: COOPER of Yarmouth, DAUGHTRY of Brunswick,  
MASTRACCIO of Sanford, RYKERSON of Kittery, SAUCIER of Presque Isle, SCHNECK  
of Bangor, Senators: JOHNSON of Lincoln, LIBBY of Androscoggin.

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

2 **Sec. 1. 36 MRSA c. 370-A** is enacted to read:

3 **CHAPTER 370-A**

4 **EXTRACTION OF WATER FOR BOTTLING**

5 **§2831. Definitions**

6 As used in this chapter, unless the context otherwise indicates, the following terms  
7 have the following meanings.

8 **1. Bottled water operator.** "Bottled water operator" means a person engaged in the  
9 business of bottling or packaging water for sale in containers of 5 gallons or less.

10 **§2832. Excise tax**

11 **1. Imposition of tax.** An excise tax is imposed on each bottled water operator that  
12 extracted more than 1,000,000 gallons of water in the previous calendar year for the  
13 privilege of engaging in the business of extracting groundwater or surface water from  
14 springs or other underground sources within the State for commercial bottling for sale.

15 **2. Rate of tax.** The excise tax under this section is imposed at a rate of 1¢ per gallon  
16 of water extracted.

17 **3. Payment.** A bottled water operator shall prepare and submit to the bureau a  
18 monthly report according to procedures specified by the bureau showing the total gallons  
19 of water extracted for bottling during the preceding month and other information required  
20 by the bureau and shall pay excise tax under this section each month to the bureau at the  
21 time the report is submitted.

22 **4. Records.** A bottled water operator shall keep a record of all water extracted in  
23 this State by that bottled water operator and make that record available for inspection by  
24 the assessor at all times.

25 **5. Enforcement.** The excise tax imposed by this section may be enforced using the  
26 enforcement and collection procedures provided in chapter 7.

27 **§2833. Application of revenues**

28 **1. Revenues.** All revenues received by the bureau under this chapter after reduction  
29 for administrative costs must be credited to a General Fund suspense account. No later  
30 than the last day of each month, the State Controller shall transfer all such revenues in the  
31 following manner:

32 A. Twenty-five percent to the Maine Environmental Protection Fund established  
33 under Title 38, section 351 for use in watershed and water quality protection;

