

# MAINE STATE LEGISLATURE

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L.D. 819

Date: 6/8/15

(Filing No. S-213)

**TAXATION**

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**STATE OF MAINE**

**SENATE**

**127TH LEGISLATURE**

**FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 293, L.D. 819, Bill, "An Act To Exempt Kombucha from the Excise Tax Imposed on Alcoholic Beverages"

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

**'An Act Regarding the Taxation of Kombucha'**

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

**'Sec. 1. 28-A MRSA §2, sub-§13-B** is enacted to read:

**13-B. Kombucha.** "Kombucha" means a fermented drink made with tea, sugar, bacteria and yeast.

**Sec. 2. 28-A MRSA §1652, sub-§2,** as amended by PL 2013, c. 368, Pt. XXXX, §8 and affected by §13, is further amended to read:

**2. Excise tax on wine; hard cider; kombucha.** An excise tax is imposed on the privilege of manufacturing and selling wine in the State. The Maine manufacturer or importing wholesale licensee shall pay an excise tax of 60¢ per gallon on all wine other than sparkling wine manufactured in or imported into the State, \$1.24 per gallon on all sparkling wine manufactured in or imported into the State and 35¢ per gallon on all hard cider and kombucha manufactured in or imported into the State.'

**SUMMARY**

This amendment replaces the bill and provides for the taxation of kombucha manufactured in or imported into the State of 35¢ per gallon, the same rate at which hard cider is taxed.

**FISCAL NOTE REQUIRED**  
(See attached)

**COMMITTEE AMENDMENT**

ROFS



Approved: 05/29/15 *MAC*

# 127th MAINE LEGISLATURE

LD 819

LR 862(02)

**An Act To Exempt Kombucha from the Excise Tax Imposed on Alcoholic Beverages**

**Fiscal Note for Bill as Amended by Committee Amendment "A"(S-213)**

**Committee: Taxation**

**Fiscal Note Required: Yes**

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## Fiscal Note

Minor revenue decrease - General Fund

### Fiscal Detail and Notes

Under current law, manufacturers and importing wholesale licensees pay an excise tax of 60 cents per gallon of kombucha manufactured in or imported into the State. Any additional revenue loss to the Bureau of Alcoholic Beverages and Lottery Operations within the Department of Administrative and Financial Services from having an excise tax on kombucha at 35 cents per gallon is expected to be minor.