MAINE STATE LEGISLATURE

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127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 1183

H.P. 816

House of Representatives, April 1, 2015

An Act To Strengthen the Craft Distillery Industry in Maine

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

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

ROBERT B. HUNT Clerk

R(+ B. Hunt

Presented by Representative WADSWORTH of Hiram.
Cosponsored by Senator DUTREMBLE of York and
Representatives: COREY of Windham, HANINGTON of Lincoln, HOBBINS of Saco,
KINNEY of Limington, O'CONNOR of Berwick, PIERCE of Dresden, PRESCOTT of
Waterboro.

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

- **Sec. 1. 28-A MRSA §1651, sub-§1, ¶D** is enacted to read:
- D. For spirits purchased by the State from a small distillery that distilled the spirits in the State using state-grown products, not including water, as a majority of the spirits' substrate, the tax under this subsection may not exceed 18% of the price of the spirits that the State pays to the small distillery. For purposes of this paragraph, "substrate" means a fermentable sugary mixture from which alcohol or spirits are distilled through reaction with an enzyme.

9 SUMMARY

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This bill caps the tax the Department of Administrative and Financial Services, State Liquor and Lottery Commission may levy on spirits produced by a distillery in the State that distills 50,000 gallons per year or less at no more than 18% of the price the State pays the distillery for the spirits. The bill requires that the distillery must use state-grown products, not including water, as a majority of the spirits' substrate, which is the sugary mixture from which alcohol or spirits are distilled.