

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)



128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 794

H.P. 574

House of Representatives, March 2, 2017

An Act Regarding the Taxation of Flavored Malt Beverages

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

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

ROBERT B. HUNT
Clerk

Presented by Representative GUERIN of Glenburn.
Cosponsored by Senator BELLOWS of Kennebec and
Representatives: DeCHANT of Bath, DUNPHY of Old Town, GINZLER of Bridgton,
HICKMAN of Winthrop, LUCHINI of Ellsworth, MALABY of Hancock, MARTIN of Eagle
Lake, WARREN of Hallowell.

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

2 **Sec. 1. 28-A MRSA §2, sub-§16-A**, as amended by PL 2011, c. 629, §4, is
3 further amended to read:

4 **16-A. Low-alcohol spirits product.** "Low-alcohol spirits product" means a product
5 containing spirits that has an alcohol content of 8% or less by volume. "Low-alcohol
6 spirits product" does not include malt liquor or malt liquor flavored with a food flavoring
7 or similar product used for cooking that has a high alcohol content.

8 **Sec. 2. 28-A MRSA §2, sub-§31**, as amended by PL 1999, c. 535, §2, is further
9 amended to read:

10 **31. Spirits.** "Spirits" means any liquor produced by distillation or, if produced by
11 any other process, strengthened or fortified by the addition of distilled spirits of any kind.
12 "Spirits" does not include low-alcohol spirits products or fortified wine or a food
13 flavoring or similar product used for cooking that has a high alcohol content.

14 **SUMMARY**

15 This bill clarifies under the liquor laws that "spirits" does not include a food flavoring
16 or similar product used for cooking that has a high alcohol content and that a "low-
17 alcohol spirits product" does not include malt liquor or malt liquor flavored with a food
18 flavoring or similar product used for cooking that has a high alcohol content to prevent
19 the malt liquor from being taxed as a low-alcohol spirits product.