

# 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 scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

# E I G H T Y - S I X T H   L E G I S L A T U R E

---

---

**Legislative Document**

**No. 648**

---

---

H. P. 1163

House of Representatives, Feb. 10, 1933.

On motion of Mr. Crowell of Weston, taken from the table and on further motion same gentleman, referred to Committee on Taxation. Sent up for concurrence. 500 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Crowell of Weston.

---

---

## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-THREE

---

### AN ACT Relating to a Tax on Malt.

---

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

**Section 1. Taxes on other privileges.** Every person, firm or corporation doing business within the state and engaged in the business of selling such articles or commodities as are named in this section, for the privileges of carrying on such business, shall be subject to the payment of a license tax which shall be imposed to graduate in accordance with the volume of sales of such person, firm or corporation within the state.

There shall be levied, assessed, collected and paid in respect to the article enumerated in this section, the following amounts :

**Malt.** An amount equal to 5c on each pound of 16 ounces or fraction thereof of all malt, malt extract, or derivatives or combinations thereof, sold or distributed by sale or gift by a dealer in this state.

When the retail selling price is referred to in this section, as the basis for computing the amount of tax required, such retail price shall be the price at which said article would sell before adding the amount of the tax.

In the case of malt, or malt extract, or derivatives or combinations thereof, stamps must be affixed to the box or container at the time such goods are first received by said retailer for the purpose of sale and distribution.

**Sec. 2. Stamps must be affixed.** Every retailer of malt, malt extract,

derivatives or combinations thereof, shall immediately after receiving same procure and securely affix to each box or package of such article suitable stamps denoting the tax thereon.

**Sec. 3. Penalties.** Every person who has in his possession malt, malt extract, or derivatives or combinations thereof, upon which a tax is required to be paid, to which stamps, as required by this act, have not been affixed shall be guilty of a misdemeanor and upon conviction shall be punished by a fine of not less than \$25 nor more than \$100. Whenever such articles are offered for sale, or are found in the possession of a retailer or consumer and upon which the stamps have not been affixed as required by this act, they shall be subject to seizure and confiscation by the state tax assessor, without a warrant, who shall sell same at public or private sale and shall turn the funds derived therefrom in to the state treasury as other funds are required to be accounted for; provided that instead of selling the goods so seized the state tax assessor may compromise any case of seizure when it is shown that there is no intention to violate this act, and may return such goods to the parties from whom they were confiscated, if any, when such parties shall pay to the state tax assessor such amount as specific penalty as may seem just and equitable; provided, further, that the parties from whom such goods are seized shall have the right to enjoin such action in proper court, or to bring suit for the recovery of any property so seized or against the state tax assessor or his agent on account of any wrongful act in such seizure or sale.

**Sec. 4. Regulations.** Every retail dealer in malt, malt extract, or derivatives or combinations thereof, shall at the time he receives on his premises each lot purchased, require from the seller and before he takes upon his premises the goods purchased, an invoice showing in detail the quantity, kind and price of the goods. Such invoice shall be preserved for 1 year and shall be subject to the inspection of the state tax assessor or his agents.

He shall at or before the time he receives upon his premises any unstamped articles which are required to be stamped by the foregoing sections of this act, provide sufficient stamps to cover the goods received and shall not receive the goods until he has provided the stamps.

He shall immediately affix proper stamps to the several packages and cancel same in the manner the state tax assessor may by regulations, prescribe.

He shall keep such record as the said assessor may prescribe, showing the date of the receipt of each lot of goods, the description of same, from whom purchased and when received on his premises, the date each purchase is made of stamps, the number and denomination of same and from whom purchased.

He shall make to the said assessor such reports of his purchases covering receipt and sales of such articles, and stamps purchased as the said assessor may by regulations require.

**Sec. 5. Common carriers.** Under such regulations as the said assessor may prescribe, a common carrier may receive, retain possession of, and transport unstamped malt, malt extract, or derivatives or combinations thereof, and may deliver same to a wholesaler or retailer.

**Sec. 6. Unlawful to possess.** Except as herein provided, it shall be unlawful for any person to receive or to have in his possession, for sale, consumption, or any other purpose any malt, malt extract, or derivatives or combinations thereof, which are required to be stamped under this act upon which the tax prescribed has not been paid and to the package or box containing same, proper stamps prescribed by this act, have been affixed. The absence of the proper stamps from any container of any of the articles herein above named shall be notice of all persons that the tax has not been paid, and shall be prima facie evidence of the non-payment of such tax; provided, that the provisions of this section shall not be construed to apply to wholesalers and common carriers.