

# MAINE STATE LEGISLATURE

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Legislative Document

No. 424

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S. P. 244

In Senate, February 9, 1937.

Referred to Committee on Judiciary and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Burns of Aroostook.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
THIRTY-SEVEN

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**AN ACT Relating to Licenses of Importers of Malt Liquors; Emergency.**

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**Emergency preamble.** Whereas, the deferred operation of this act would in part defeat its purpose to enable the people of the state of Maine to supply needed revenue to the state of Maine; and

Whereas, this act is hereby declared to be an emergency within the meaning of section 16 of Article XXXI of the constitution of Maine, and necessary for the immediate preservation of public peace, health and safety, now therefore,

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

**Sec. 1. P. L., 1933, c. 268, amended.** Sections 19, 20 and 21 of chapter 268 of the public laws of 1933 are hereby repealed and the following enacted in place thereof.

**Sec. 19. Manufacturers and foreign wholesalers.** No manufacturer or foreign wholesaler of malt liquors shall hold for sale, sell, offer for sale, in intrastate commerce, malt liquors or transport or cause the same to be transported into the state of Maine for resale unless such manufacturer or foreign wholesaler has obtained from the state liquor commission a certificate of approval. The fee for a certificate of approval issued shall

be per annum, which sum shall accompany the application for such certificate.

(a) All manufacturers or foreign wholesalers to whom a certificate of approval has been granted shall furnish the commission with a copy of every invoice sent to Maine wholesale licensees. They shall also furnish a monthly report on or before the 10th day of each calendar month in such form as may be prescribed by the commission, and, further, shall not ship or cause to be transported into the state of Maine malt liquors until the commission has certified that the excise tax has been paid to the commission.

(b) The purposes of this section are to regulate the importation, transportation and sale of malt liquors, also in addition thereto, to regulate and control the collection of excise taxes.

(c) The fees received under this section shall be used by said commission for carrying out the purposes of this section.

**Sec. 20. Wholesalers.** No Maine wholesale licensee shall purchase or cause to be transported into this state malt liquors from an individual, partnership, or corporation, manufacturer of malt liquors or foreign wholesaler of said malt liquors, to whom a certificate of approval has not been granted.

(a) All purchase order forms are to be furnished by the commission and all orders are to be executed in quintuplet. The original copy is to be sent direct to the brewery or foreign wholesaler. Three copies of the order are to be mailed to the commission with a check for the amount of excise taxes required to cover the amount of the order. The commission shall mail one copy, after having certified thereon that the excise taxes thereon have been paid, to the brewery or foreign wholesaler with whom the order has been placed. One copy shall be mailed to the Maine wholesale licensee with a notation that the excise taxes have been paid. The brewery or foreign wholesaler may ship upon receipt of the original order upon permission being granted to do so by the commission.

(b) No Maine wholesale licensee shall sell malt liquors to another Maine wholesale licensee, which were not purchased from a brewery or foreign wholesaler holding a certificate of approval.

(c) Maine wholesale licensees shall furnish a monthly report of all malt liquor purchased to the commission on or before the 10th day of each calendar month, in such form as may be prescribed by the commission.

**Sec. 21. Fee, when paid.** The fee herein stated shall be payable on a pro rata basis for the remaining months from date of issuance of said certificate to the beginning of the next licensing period, July 1st, 1937.

**Sec. 21-A. Excise taxes.** There shall be levied and imposed an excise tax on all malt liquors manufactured in this state of  $5 \frac{1}{3}$ c per gallon to be paid by the manufacturer in addition to the fee herein provided by law. A wholesale licensee who imports malt liquors shall pay an excise tax on the following basis: case containing 24 12-ounce bottles, 12c; case containing 24 16-ounce bottles, 16c; case containing 12 24-ounce bottles, 12c; case containing 12 32-ounce bottles, 16c; \$1.65 for a barrel, 83c for a half barrel, and 42c for a quarter barrel.

(a) The commission shall open an excise tax account with all wholesale licensees.

(b) The commission is hereby authorized to give proper credits and to make proper tax adjustments as it may deem from time to time the wholesale licensee may be entitled to upon the filing of affidavits in such form as the commission may prescribe.'

**Sec. 2. Constitutionality.** The constitutionality of any section or provision of this act shall not invalidate the remainder of the act.