

MAINE STATE LEGISLATURE

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

Legislative Document

No. 778

H. P. 1639

House of Representatives, February 23, 1937.

Received pursuant to joint order. Referred to Committee on Taxation.

Sent up for concurrence and 1000 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Brown of Eagle Lake.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-SEVEN

AN ACT to Tax Malt Liquor and to Reduce the State Tax on Towns.

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

Sec. 1. P. L., 1933, c. 268, § 19, amended. Section 19 of chapter 268 of the public laws of 1933 is hereby amended to read as follows:

'Sec. 19. Excise tax. Whereas the license fees hereinbefore provided for under this act are for the purpose of regulating the manufacture and sale of malt beverages, now, therefore, in addition thereto, there is hereby levied and imposed an excise tax on all malt beverages of ~~\$1.24 on each and every barrel containing not more than 31 gallons and at a like rate for any other quantity or for the fractional parts of a barrel~~ at the rate of 2 cents on each and every 12 ounces thereof and a tax at the same rate on such malt beverage in containers of more or less than 12 ounces. The payment of said tax shall be evidenced by a stamp affixed to each barrel, bottle or other container containing malt beverages. Said stamp shall express the amount of the tax paid evidenced thereby. No malt beverage shall be sold in or from a container unless such stamp shall be affixed thereto.'

Sec. 2. Penalty. Whoever sells, or offers for sale, or transports, or takes from any warehouse or shed any malt beverage on which the aforesaid tax has not been paid shall be punished by a fine of not less than \$50 nor more than \$500 or by imprisonment for not less than 90 days nor more than 11 months.

Sec. 3. Malt beverage revenue, how used. All revenue derived from the aforesaid tax on malt beverages shall be, and hereby is, appropriated for the following purposes:

(1) 50% to be paid or credited to the municipalities in the proportion to which the assessed value of each municipality bears to the total assessed value of the state as determined by the state tax assessor;

(2) 30% to be paid or credited to the municipalities that have a state valuation of less than \$1,000,000 in the proportion to which the assessed value of each such municipality bears to the total assessed value of the state as determined by the state tax assessor;

(3) 20% to be paid into the general funds.

Provided, however, that all revenue received by, or credited to, municipalities from the tax herein imposed shall be expended by said municipalities for educational purposes.