

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. 785

H. P. 1650

House of Representatives, February 25, 1937.

Reported by Mr. Haskell from Committee on Taxation and laid on table to be printed under joint rules.

HARVEY R. PEASE, Clerk.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
THIRTY-SEVEN

**AN ACT Levying a Tax on Malt Beverages to Provide Revenue for 1936-7
Deficiency Account.**

Emergency preamble. Whereas, the funds appropriated for the support of certain dependent persons for the fiscal year ended June 30, 1936, were insufficient and an operating deficit was created; and

Whereas, for the present fiscal year appropriations for the support of such dependent persons is entirely exhausted; and

Whereas, certain other appropriations for carrying on the activities of state government are likewise exhausted; and

Whereas, there are outstanding unpaid obligations which were legally contracted for under existing laws; and

Whereas, existing statutes provide for the support and treatment of certain persons as a direct obligation of the state; and

Whereas, there are no funds in the treasury that can be utilized for such purposes, and

Whereas, in the judgment of the legislature these facts create an emergency within the meaning of section 16 of Article XXXI of the constitution of Maine, and requires the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore

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

Sec. 1. Emergency deficiency tax. There is hereby levied and imposed, in addition to any other taxes now in effect thereon, an excise tax to be known as the 1936-7 Deficiency Tax on all malt liquor sold in the state of \$3.72 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 each barrel. The payment of said tax shall be evidenced by a stamp affixed to each barrel, bottle or other container containing malt liquor. Said stamp shall express the amount of the tax paid evidenced thereby. No malt liquor shall be sold in or from a container unless said stamp shall be affixed thereto.

Sec. 2. Sale of stamps. The state liquor commission shall cause to be prepared and shall furnish and sell all stamps to carry into effect the provisions of the foregoing section.

Sec. 3. Counterfeiting of stamps. Any person who shall make, forge or utter any false stamps provided for in this act shall be guilty of a felony and shall be subject to the same penalties as provided for counterfeiting of public securities under the laws of the state of Maine.

Sec. 4. Disposition of monies collected. All money received by the state liquor commission under this act shall be forthwith turned over to the state treasurer and be credited to an account entitled 1936-7 Deficiency Account on the books of the state controller. The balance of said account, if any, on June 30, 1939, shall be credited to the general funds of the state.

Sec. 5. Appropriation of funds. All funds collected under the provisions of this act are hereby appropriated to the purposes set forth in section 4 of this act for the period ending June 30, 1937.

Sec. 6. Penalties. Whoever violates any of the provisions of this act, other than making or uttering false stamps as hereinbefore provided, shall be punished by a fine of not more than \$500 or by imprisonment for a term of not more than 11 months, or by both fine and imprisonment.

Sec. 7. Limitations. This act shall not be effective after June 30, 1939.

Emergency clause. In view of the emergency cited in the preamble hereof, this act shall take effect when approved.