

NINETY-SECOND LEGISLATURE

Legislative Document

No. 182

H. P. 406 House of Representatives, January 30, 1945. Referred to the Committee on Appropriations and Financial Affairs, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Bowker of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED FORTY-FIVE

AN ACT to Eliminate the "1937 Deficiency Account."

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

R. S., c. 57, § 20, amended. The 1st paragraph of section 20 of chapter 57 of the revised statutes is hereby amended to read as follows :

'There shall be levied and imposed an excise tax on all malt liquor manufactured in this state of 5 1/3c per gallon to be paid by the manufacturer in addition to the fee provided by law. A wholesale licensee who imports malt liquor shall pay an excise tax on the following basis: case containing 24 12-ounce bottles, 36c; case containing 24 16-ounce bottles, 48c; case containing 12 24-ounce bottles, 36c; case containing 12 32-ounce bottles, 48c; \$4.96 for a barrel; \$2.48 for a half-barrel; and \$1.24 for a quarter-barrel. All money received by the commission under the provisions of this section shall be forthwith turned over to the treasurer of state. and From such money so turned over to the treasurer of state there shall be eredited the sum of \$100,000 annually to the account entitled "1937 deficiency account" on the books of the state controller until the said "1937 deficiency account" shall be entirely canceled. All other money so turned over to the treasurer of state to remain in the general fund of the state.'