

MAINE STATE LEGISLATURE

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NINETY - THIRD LEGISLATURE

Legislative Document

No. 1191

H. P. 1562

House of Representatives, February 28, 1947.

Transmitted by revisor of statutes pursuant to joint order

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Fowler of Augusta.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT Relating to Excise Taxes on Liquors.

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

R. S., c. 57, § 20, amended. The 3rd paragraph of section 20 of chapter 57 of the revised statutes is hereby amended to read as follows:

‘The commission is authorized to give such proper credits and to make such proper tax adjustments as they may from time to time deem the wholesale licensee to be entitled to upon the filing of affidavits in such form as they may prescribe and shall refund all excise tax paid by the wholesale licensee on all malt liquor returned to the manufacturer in original containers upon the filing of affidavits in such form as they may prescribe.’