

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 51**

H. P. 38

House of Representatives, January 15, 1957.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Pierce of Bucksport.

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## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-SEVEN

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### AN ACT Relating to State Liquor Tax

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

**Sec. 1. R. S., c. 61, § 14, repealed and replaced.** Section 14 of chapter 61 of the Revised Statutes, as amended by section 9 of chapter 359 of the public laws of 1955, is hereby repealed and the following enacted in place thereof:

**‘Sec. 14. Tax on spirituous and vinous liquors.** All spirits and wines shall be sold by the Commission at a price to be determined by the Commission and the minimum tax per gallon shall be as listed below for different types of spirituous and vinous liquors.

The tax shall be added to cost.

Cost shall be price quoted including all federal tax, plus L.C.L. freight from designated shipping point to State Liquor Commission warehouse.

For spirits and wines bought by the Commission from Maine licensees, under the provisions of section 15, freight shall be based on highest truck rates for the product from shipping point to warehouse on file with the Public Utilities Commission.

Retail prices shall be cost, as defined, plus state tax as follows:

Tax added to cost on wines and spirits				
Cost Range Per Gallon	Wines up to 15% Alcohol Tax	Wines 15% and over Alcohol Tax	Sparkling Wines Tax	Spirits 55 proof and over Tax
\$ 0-\$ 2.49	\$ 1.30	\$ 2.00		\$ 2.50
2.50- 4.99	2.50	2.80		
5.00- 7.49	4.00	4.30		
7.50- 9.99	5.50	5.80	\$ 9.25	
10.00- 12.49	7.00	7.30	10.75	4.00
12.50- 14.99	8.50	8.80	12.25	5.00
15.00- 17.49	10.00	10.30	13.75	6.50
17.50- 19.99	11.50	11.80	15.20	8.00
20.00- 22.49	13.00	13.30	16.75	9.50
22.50- 24.99	14.50	14.80	18.25	11.00
25.00- 27.49	16.00	16.30	19.75	12.50
27.50- 30.00	17.50	17.80		14.00

Minimum tax on wines up to 15% alcohol shall be 30c per fifth. On all other wines and spirits the minimum tax shall be the top figure in each column. On spirits under 55% proof the tax shall be \$2.50 per gallon.

Spirits and wines shall be sold at wholesale prices to licensees, licensed to sell spirituous or vinous liquors; wholesale prices shall be 6% less than retail.

Special orders shall be priced at actual cost delivered F.O.B. Commission warehouse plus state tax.

In all cases the Commission is authorized to round out tax or retail prices to highest 5c.

All state taxes less cost of merchandise shall be deposited to the credit of general fund of the State.

**Sec. 2. R. S., c. 61, § 43, amended.** Section 43 of chapter 61 of the Revised Statutes, as amended by section 10 of chapter 359 and by chapter 72, both of the public laws of 1955, is hereby further amended to read as follows:

'**Sec. 43. Liquor bought from Commission.** All persons, except public service corporations operating interstate, licensed to sell spirituous or vinous liquor shall purchase all such liquor from the Commission. ~~The Commission shall sell to such licensees spirituous and vinous liquor for a price of 10% less than the retail price in state retail stores provided that such discount shall not apply to federal taxes levied on and after November 1, 1941.~~ The Commission may sell spirituous and vinous liquor to approved government instrumentalities within the State at a price which shall reflect only cost of purchase, handling and a reasonable charge for enforcement and control.'