

MAINE STATE LEGISLATURE

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

Legislative Document

No. 1159

H. P. 821

House of Representatives, March 6, 1959

Referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Brown of Bangor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-NINE

AN ACT Relating to Taxation on Sparkling Wines.

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

R. S., c. 61, § 14, amended. Section 14 of chapter 61 of the Revised Statutes, as amended by section 9 of chapter 359 of the public laws of 1955, is further amended to read as follows:

'Sec. 14. Consumers' tax on spirituous and vinous liquor. All spirits and wines shall be sold by the commission at a price to be determined by the commission which will produce a state liquor tax of not less than 61% based on the less carload cost f. o. b., State Liquor Commission warehouse, and in addition thereto there shall be levied and imposed an excise tax of 24c per gallon on wines containing 10% to 14% alcohol by volume, 75c per gallon on wines containing 15% to 21% alcohol by volume and \$5 per gallon on sparkling wines; except that spirits and wines sold at wholesale under the provisions of section 43 may be sold at wholesale prices established pursuant to the provisions thereof and provided further, that prices. Prices for sale of spirits and wines bought by the commission from Maine licensees to manufacture liquor under the provisions of section 15 shall be based on minimum truck load delivery prices f. o. b. warehouse as the same are filed with the Public Utilities Commission and provided further, that special. Special orders by the commission for unstocked merchandise shall be priced at not less than 61% over actual cost f. o. b. warehouse. In all cases the commission is authorized to round off costs to the next highest 5 cents. Any increased federal taxes levied on or after November 1, 1941 shall be added to the established price without markup. All net revenue derived from such tax shall be deposited to the credit of the General Fund of the State.'