

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-seventh Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with subsection VI of section 27 of chapter 10 of the Revised Statutes of 1954.

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PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Ninety-seventh Legislature

1955

Chapter 443

AN ACT Relating to Excise Tax on Malt Liquor.

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

R. S., c. 61, § 22, amended. The 1st paragraph of section 22 of chapter 61 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; \$1.96 for a barrel; \$2.48 for a half barrel; and \$1.24 for a quarter barrel of 16c per gallon and at a like rate for any multiple or fraction thereof. All money received by the Commission under the provisions of this section shall be forthwith turned over to the Treasurer of State and shall be credited to the general fund of the State.'

Effective August 20, 1955

Chapter 444

AN ACT Relating to Kennel License Fees.

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

R. S., c. 100, § 10, amended. The eighth paragraph of section 10 of chapter 100 of the revised statutes is hereby amended to read as follows:

'Every owner or keeper of dogs, kept for breeding, hunting, show, field trials and exhibition purposes, may receive annually a special kennel license authorizing him to keep said dogs for said purpose, provided he keeps said dogs within a proper enclosure; and provided further, that such special kennel license shall permit such owner, keeper or authorized agent to transport under control and supervision said dogs to and from places of hunting or exhibition within or without the State. When the number of dogs so kept does not exceed 10, the fee for such license shall be \$9.90, and in addition 25c for each such license as a fee for recording and making the return required by law; when the number of dogs so kept exceeds 10, the fee for such license shall be \$19.90, and in addition 25c for each such license as a fee for recording and making the return required by law, and no fees shall be required for the dogs of such owner or keeper under the age of 6 months. Dogs covered by kennel license shall be exempted from the provisions of this section requiring registration, numbering and collaring furnished suitable kennel tags as prescribed by the Commissioner of Agriculture or his agent.'

Effective August 20, 1955