

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND THIRTIETH LEGISLATURE

FIRST REGULAR SESSION
December 2, 2020 to March 30, 2021

FIRST SPECIAL SESSION
April 28, 2021 to July 19, 2021

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
JUNE 29, 2021

THE GENERAL EFFECTIVE DATE FOR
FIRST SPECIAL SESSION
NON-EMERGENCY LAWS IS
OCTOBER 18, 2021

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH THE MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

Augusta, Maine
2021

Sec. 5. 28-A MRSA §1651, sub-§3, ¶D, as enacted by PL 1987, c. 45, Pt. A, §4, is amended to read:

D. For use as an ingredient in the manufacture of commodities which by reason of their nature cannot be used for beverage purposes; or

Sec. 6. 28-A MRSA §1651, sub-§3, ¶E is enacted to read:

E. To a person located outside of the State, including but not limited to sales of spirits to an out-of-state distributor for resale in another state and sales of spirits directly to a consumer located in another state under section 1357.

Sec. 7. 28-A MRSA §1652, sub-§1, as amended by PL 2013, c. 368, Pt. XXXX, §8 and affected by §13, is further amended to read:

1. Excise tax on malt liquor. An excise tax is imposed on the privilege of manufacturing and selling malt liquor in the State. ~~The Maine~~ Except as provided in subsection 2-A, the in-state manufacturer or importing wholesale licensee shall pay an excise tax of 35¢ per gallon on all malt liquor ~~sold~~ manufactured in or imported into the State.

Sec. 8. 28-A MRSA §1652, sub-§1-A, as amended by PL 2013, c. 368, Pt. XXXX, §8 and affected by §13, is further amended to read:

1-A. Excise tax on low-alcohol spirits products and fortified wines. An excise tax is imposed on the privilege of manufacturing and selling low-alcohol spirits products and fortified wines in the State. ~~The Maine~~ Except as provided in subsection 2-A, the in-state manufacturer or importing wholesale licensee shall pay an excise tax of \$1.24 per gallon on all low-alcohol spirits products and fortified wines manufactured in or imported into the State.

Sec. 9. 28-A MRSA §1652, sub-§2, as amended by PL 2013, c. 368, Pt. XXXX, §8 and affected by §13, is further amended to read:

2. Excise tax on wine; hard cider. An excise tax is imposed on the privilege of manufacturing and selling wine in the State. ~~The Maine~~ Except as provided in subsection 2-A, the in-state manufacturer or importing wholesale licensee shall pay an excise tax of 60¢ per gallon on all wine other than sparkling wine, fortified wine or hard cider manufactured in or imported into the State, \$1.24 per gallon on all sparkling wine manufactured in or imported into the State and 35¢ per gallon on all hard cider manufactured in or imported into the State.

Sec. 10. 28-A MRSA §1652, sub-§2-A, as amended by PL 2011, c. 147, §3, is further amended to read:

2-A. ~~Payment~~ Excise tax due; exemption. On the 15th day of each month, every brewery and winery

shall pay the excise taxes ~~and premium~~ due on malt liquor ~~and~~ wine and low-alcohol spirits products that that brewery or winery removed from areas required to be bonded by the Federal Government. Malt liquor, wine or low-alcohol spirits products that a brewery or winery removes from areas required to be bonded by the Federal Government for sale to an out-of-state wholesaler for resale in another state or for sale under section 1357 directly to a consumer located in another state are exempt from excise tax under this section.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect April 1, 2021.

Effective April 1, 2021.

CHAPTER 9

S.P. 165 - L.D. 377

An Act To Allow Public Members of the Maine-Canadian Legislative Advisory Commission To Receive Reimbursement for Travel Expenses

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, this legislation must take effect before the end of the 90-day period so that public members of the Maine-Canadian Legislative Advisory Commission may have their expenses reimbursed for upcoming conferences; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 5 MRSA §12004-K, sub-§10, as enacted by PL 1987, c. 786, §5, is amended to read:

10.

State Government	Maine-Canadian Legislative Advisory Commission	Not Authorized Expenses Only	3 MRSA §27
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Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

Effective March 17, 2021.
