



# 127th MAINE LEGISLATURE

LD 819

LR 862(02)

## An Act To Exempt Kombucha from the Excise Tax Imposed on Alcoholic Beverages

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

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### Fiscal Note

Minor revenue decrease - General Fund

#### Fiscal Detail and Notes

Under current law, manufacturers and importing wholesale licensees pay an excise tax of 60 cents per gallon of kombucha manufactured in or imported into the State. Any additional revenue loss to the Bureau of Alcoholic Beverages and Lottery Operations within the Department of Administrative and Financial Services from having an excise tax on kombucha at 35 cents per gallon is expected to be minor.