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**TAXATION**

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**STATE OF MAINE  
SENATE  
127TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 293, L.D. 819, Bill, “An Act To Exempt Kombucha from the Excise Tax Imposed on Alcoholic Beverages”

Amend the bill by striking out the title and substituting the following:

**'An Act Regarding the Taxation of Kombucha'**

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

**'Sec. 1. 28-A MRSA §2, sub-§13-B** is enacted to read:

**13-B. Kombucha.** "Kombucha" means a fermented drink made with tea, sugar, bacteria and yeast.

**Sec. 2. 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; kombucha.** An excise tax is imposed on the privilege of manufacturing and selling wine in the State. The Maine manufacturer or importing wholesale licensee shall pay an excise tax of 60¢ per gallon on all wine other than sparkling wine 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 and kombucha manufactured in or imported into the State.'

**SUMMARY**

This amendment replaces the bill and provides for the taxation of kombucha manufactured in or imported into the State of 35¢ per gallon, the same rate at which hard cider is taxed.

**COMMITTEE AMENDMENT**