

## Maine Revised Statutes

### Title 28-A: LIQUORS

#### Chapter 65: TAXES

#### **§1652. EXCISE TAX ON MALT LIQUOR AND WINE; DEFICIENCY ACCOUNT; CREDITS; REFUNDS**

**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 manufacturer or importing wholesale licensee shall pay an excise tax of 35¢ per gallon on all malt liquor sold in the State.

[ 2013, c. 368, Pt. XXXX, §8 (AMD); 2013, c. 368, Pt. XXXX, §13 (AFF) .]

**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 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.

[ 2013, c. 368, Pt. XXXX, §8 (AMD); 2013, c. 368, Pt. XXXX, §13 (AFF) .]

**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 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 manufactured in or imported into the State.

A. [1987, c. 623, §16 (RP).]

[ 2013, c. 368, Pt. XXXX, §8 (AMD); 2013, c. 368, Pt. XXXX, §13 (AFF) .]

**2-A. Payment due.** On the 15th day of each month, every brewery and winery shall pay the excise taxes and premium due on malt liquor and wine that that brewery or winery removed from areas required to be bonded by the Federal Government.

[ 2011, c. 147, §3 (AMD) .]

**2-B. Failure to make payments.** If a winery or brewery that has not filed an excise tax surety bond fails to make tax payments as required by this section, the bureau may immediately take back its license issued pursuant to section 1355-A, having the effect of voiding the license.

[ 2011, c. 629, §36 (AMD) .]

**3. General Fund.** The bureau shall immediately deposit all money received under this section to be credited to the General Fund.

[ 1997, c. 373, §137 (AMD) .]

**4. Excise tax accounts and adjustments.** The bureau shall open an excise tax account with all manufacturers, wholesale licensees and certificate of approval holders and make the following adjustments when appropriate.

A. The bureau may grant credits and make tax adjustments that it determines the wholesale licensee or certificate of approval holder is entitled to upon the filing of affidavits in the form prescribed by the bureau. [1997, c. 373, §138 (AMD).]

B. The bureau shall refund all excise tax paid by the wholesale licensee or certificate of approval holder on all malt liquor or wine caused to be destroyed by a supplier as long as the quantity and size are verified by the bureau and the destruction is witnessed by an authorized representative of the bureau. [2013, c. 368, Pt. XXXX, §8 (AMD); 2013, c. 368, Pt. XXXX, §13 (AFF).]

C. If a wholesale licensee's inventories are destroyed by fire, flood or other natural disaster, the bureau may refund the excise tax on the wholesale licensee's inventories. [2013, c. 368, Pt. XXXX, §8 (AMD); 2013, c. 368, Pt. XXXX, §13 (AFF).]

D. Any wholesale licensee selling malt liquor or wine to an instrumentality, a licensee for resale to an airline, a training site or a ship chandler shall present proof of that sale to the bureau. The bureau shall grant to the wholesale licensee a credit of all state excise tax paid in connection with that sale under the following conditions.

(1) The bureau shall grant a credit for the excise tax on malt liquor or wine sold by wholesale licensees to any instrumentality of the United States or any Maine National Guard state training site exempted by the bureau.

(2) The bureau shall grant a credit for the excise tax on malt liquor or wine sold to any ship chandler as long as the malt liquor and wine are resold to vessels of foreign registry for consumption after that vessel has left port or are resold for consumption on board vessels of United States registry that are destined for a foreign port.

(3) The bureau shall grant a credit for the excise tax on malt liquor and table wine sold to a licensee registered with the bureau for resale to licensed airlines or to unlicensed airlines for their international flights. [2013, c. 368, Pt. XXXX, §8 (AMD); 2013, c. 368, Pt. XXXX, §13 (AFF).]

[ 2013, c. 368, Pt. XXXX, §8 (AMD); 2013, c. 368, Pt. XXXX, §13 (AFF) .]

**5. Appropriation for substance abuse prevention and treatment.** Notwithstanding any provision of law to the contrary, the amount of funds appropriated from the General Fund to the Department of Health and Human Services for substance abuse prevention and treatment may not be less than an amount equal to 31% of the excise tax collected or received by the bureau under this section.

[ 2013, c. 368, Pt. XXXX, §8 (NEW); 2013, c. 368, Pt. XXXX, §13 (AFF) .]

#### SECTION HISTORY

1987, c. 45, §A4 (NEW). 1987, c. 236, (AMD). 1987, c. 342, §116 (AMD). 1987, c. 623, §§16,17 (AMD). 1991, c. 528, §§VV7,8 (AMD). 1991, c. 528, §RRR (AFF). 1991, c. 591, §§VV7,8 (AMD). 1991, c. 791, §3 (AMD). 1993, c. 462, §7 (AMD). 1997, c. 373, §§137,138 (AMD). 1997, c. 501, §4 (AMD). 1997, c. 767, §4 (AMD). 2011, c. 147, §3 (AMD). 2011, c. 629, §36 (AMD). 2013, c. 368, Pt. XXXX, §8 (AMD). 2013, c. 368, Pt. XXXX, §13 (AFF).

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