

## Maine Liquor Taxes

*spirits, wine, malt liquor and low-alcohol spirits products*

Tax type / amount	Who pays and when?	Citation								
<p><b>State Spirits Tax</b> (a.k.a. consumer’s tax). <i>The amount of this tax must be sufficient to cover:</i> *</p> <ul style="list-style-type: none"> <li>Spirits-related administrative expenses of BABLO, including contract fees paid to Pine State Spirits;</li> <li>Funding the Liquor Operation Revenue Fund in the Maine Municipal Bond Bank at a level equal to the funding amount in the previous year; and</li> <li><b>Premium Tax</b> of \$1.25/<b>proof gallon</b> (funding for Department of Health and Human Services for substance use disorder prevention and treatment).</li> </ul>	<p><b>Consumer</b></p> <ul style="list-style-type: none"> <li>When purchasing spirits from an agency liquor store for off-premises consumption at the retail price established by the State Liquor and Lottery Commission. *</li> </ul> <p><b>On-premises retailer</b></p> <ul style="list-style-type: none"> <li>When purchasing spirits from a Maine reselling agent at the retail price established by the State Liquor and Lottery Commission. *</li> </ul> <p style="text-align: center;">*See handout on <i>Spirits Pricing in Maine</i></p>	<p>28-A M.R.S. §1651.</p> <p><i>See also</i> §1703 (premium tax).</p>								
<p><b>Wine excise tax</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border-bottom: 1px solid black; padding: 5px;">Sparkling wine</td> <td style="border-bottom: 1px solid black; padding: 5px; text-align: right;">\$1.24/gallon</td> </tr> <tr> <td style="border-bottom: 1px solid black; padding: 5px;">Fortified wine</td> <td style="border-bottom: 1px solid black; padding: 5px; text-align: right;">\$1.24/gallon</td> </tr> <tr> <td style="border-bottom: 1px solid black; padding: 5px;">Hard cider</td> <td style="border-bottom: 1px solid black; padding: 5px; text-align: right;">35¢/gallon</td> </tr> <tr> <td style="padding: 5px;">Other wine</td> <td style="padding: 5px; text-align: right;">60¢/gallon</td> </tr> </table>	Sparkling wine	\$1.24/gallon	Fortified wine	\$1.24/gallon	Hard cider	35¢/gallon	Other wine	60¢/gallon	<p><b>Maine manufacturer (winery / small winery)</b></p> <ul style="list-style-type: none"> <li>When selling wine to a wholesale licensee, who will resell the wine to Maine retailers.</li> <li>When offering samples at the manufacturing facility or at a taste-testing festival.</li> </ul> <p><b>Wholesale licensee</b></p> <ul style="list-style-type: none"> <li>When importing wine into Maine.</li> <li>When offering samples at a taste-testing festival.</li> </ul> <p><b>Wine direct shipper</b></p> <ul style="list-style-type: none"> <li>When selling and shipping wine directly to a consumer in Maine.</li> </ul> <p><b>Wine auction permittee</b></p> <ul style="list-style-type: none"> <li>When selling privately held wine at auction.</li> </ul>	<p>28-A M.R.S. §1652(1-A), (2).<sup>1</sup></p>
Sparkling wine	\$1.24/gallon									
Fortified wine	\$1.24/gallon									
Hard cider	35¢/gallon									
Other wine	60¢/gallon									

<sup>1</sup> See also §1355-A(2)(A) (excise tax on samples offered at the winery or small winery); §1052-D(7)(I, J) (excise tax for wine at taste-testing festivals); §1404(1)(E) and §1405(3) (wholesale licensee excise tax payments); §1403-A(9) (wine direct shipper); §1209(5) (wine auction permittee).

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<p><b>Malt liquor excise tax</b></p> <p>35¢/gallon</p>	<p><b>Maine manufacturer (brewery / small brewery)</b></p> <ul style="list-style-type: none"> <li>• When selling malt liquor to a wholesale licensee, who will resell the malt liquor to Maine retailers.</li> <li>• When offering samples at the manufacturing facility or at a taste-testing festival.</li> </ul> <p><b>Wholesale licensee</b></p> <ul style="list-style-type: none"> <li>• When importing malt liquor into Maine.</li> <li>• When offering samples at a taste-testing festival.</li> </ul>	<p>28-A M.R.S. §1652(1).<sup>2</sup></p>
<p><b>Low-alcohol spirits products excise tax</b></p> <p>\$1.24/gallon</p> <p style="text-align: center;"><i>See also additional excise tax below</i></p>	<p><b>Maine manufacturer</b></p> <ul style="list-style-type: none"> <li>• When selling low-alcohol spirits products to a wholesale licensee, who will resell the low-alcohol spirits products to Maine retailers.</li> <li>• When offering samples at the manufacturing facility.</li> </ul> <p><b>Wholesale licensee</b></p> <ul style="list-style-type: none"> <li>• When importing low-alcohol spirits products into Maine.</li> </ul>	<p>28-A M.R.S. §1652(1-A).<sup>3</sup></p>
<p><b>Low-alcohol spirits products tax</b></p> <p>30¢/gallon</p>	<p><b>Maine or out-of-state manufacturer</b></p> <ul style="list-style-type: none"> <li>• When selling low-alcohol spirits products to a wholesale licensee, who will resell the low-alcohol spirits products to Maine retailers.</li> </ul>	<p>28-A M.R.S. §1365.</p>

<sup>2</sup> See also §1355-A(2)(A) (excise tax on samples offered at the brewery or small brewery); §1052-D(7)(I, J) (excise tax for malt liquor at taste-testing festivals); §1404(1)(E) and §1405(3) (wholesale licensee excise tax payments).

<sup>3</sup> See also §1355-A(2)(A) (excise tax on samples offered at the manufacturing facility); §1404(1)(E) and §1405(3) (wholesale licensee excise tax payments).

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<p><b>Liquor Sales Tax</b></p> <p>8% of the value of the liquor sold for on-premises consumption</p>	<p><b>On-premises retailer / Consumer</b></p> <ul style="list-style-type: none"><li>When liquor is sold to consumers for on-premises consumption by an on-premises retailer (for example, restaurant or a bowling center), including a Maine manufacturer who sells samples of its products at its manufacturing facility.</li></ul>	<p>36 M.R.S. §1811(D)(2).<sup>4</sup></p>
<p><b>Sales Tax on “tangible personal property”</b></p> <p>5.5% of the value of the liquor sold for off-premises consumption</p>	<p><b>Off-premises retailer / Consumer</b></p> <ul style="list-style-type: none"><li>When liquor is sold to consumers for off-premises consumption by an off-premises retailer (for example, a grocery store), including a Maine manufacturer who sells its products directly to consumers for off-premises consumption.</li></ul> <p><b>Wine direct shipper / Consumer</b></p> <ul style="list-style-type: none"><li>When wine is sold and shipped directly to a consumer in Maine.</li></ul>	<p>36 M.R.S. §1811(D).</p>

<sup>4</sup> See also §1355-A(2)(F) (sales tax applies to samples sold by a Maine manufacturer at its manufacturing facility).