



131st MAINE LEGISLATURE

LD 1695

LR 785(02)

An Act to Provide for the Direct Shipment of Spirits to Consumers

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Veterans and Legal Affairs

Fiscal Note Required: Yes

Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)				
General Fund	\$0	\$0	\$108,507	\$204,430
Appropriations/Allocations				
General Fund	\$0	\$0	\$108,507	\$204,430

Correctional and Judicial Impact Statements

The additional workload associated with the minimal number of new cases filed in the court system does not require additional funding at this time. The collection of additional fines will increase General Fund or other dedicated revenue by minor amounts.

Fiscal Detail and Notes

Allowing direct shipment of spirits to consumers is expected to shift some spirits sales away from in-store purchases to purchases from direct shippers. Because direct shippers with gross sales from delivery into the State at or below \$100,000 per year will not be required to collect sales tax, there may be a decrease in sales tax revenue beginning in fiscal year 2026-27. This is expected to be offset by additional licensing and registration fees.

The Bureau of Alcohol Beverages and Lottery Operations has indicated that the additional administrative requirements for allowing direct shipments of spirits to customers will require additional staff and resources to implement. Beginning in January of 2026 additional General Fund appropriations of \$108,507 will be needed for one Liquor Tax Auditor position, one Liquor License Inspector position and associated position costs.