

Date: (Filing No. H- )

VETERANS AND LEGAL AFFAIRS

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
128TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT " " to H.P. 574, L.D. 794, Bill, "An Act Regarding the Taxation of Flavored Malt Beverages"

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-§16-A, as amended by PL 2011, c. 629, §4, is further amended to read:

16-A. Low-alcohol spirits product. "Low-alcohol spirits product" means a product containing spirits that has an alcohol content of 8% or less by volume. Beginning July 1, 2019, "low-alcohol spirits product" does not mean a flavoring, such as an extract or concentrate, added to a malt beverage or wine that:

- A. May or may not contain alcohol;
B. Is not intended to be consumed alone as a beverage or a food product but serves as a flavor enhancement to a beverage or a food product; and
C. Is not, prior to being added to a malt beverage or wine, subject to excise tax under chapter 65.

Sec. 2. 28-A MRSA §2, sub-§31, as amended by PL 1999, c. 535, §2, is further amended to read:

31. Spirits. "Spirits" means any liquor produced by distillation or, if produced by any other process, strengthened or fortified by the addition of distilled spirits of any kind. "Spirits" does not include low-alcohol spirits products or fortified wine. Beginning July 1, 2019, "spirits" does not mean an additive or flavoring, such as an extract or concentrate, that:

- A. Contains alcohol;
B. Is not intended to be consumed alone as a beverage or a food product but serves as a flavor enhancement to a beverage or a food product; and
C. Is not subject to excise tax under chapter 65.

COMMITTEE AMENDMENT

