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L.D. 1855

Date:

(Filing No. H-)

VETERANS AND LEGAL AFFAIRS

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
132ND LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 1239, L.D. 1855, “An Act to Impose an
Excise Tax on Spirits-based Cocktails Containing No More than 12 Percent Alcohol”

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

'An Act to Repeal the Low-alcohol Spirits Product Tax'

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

'Sec. 1. 28-A MRSA §1365, as amended by PL 2021, c. 658, §231, is repealed.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section
number to read consecutively.

SUMMARY

This amendment replaces the bill and changes the title. Current law requires each
certificate of approval holder that manufactures low-alcohol spirits products to pay a tax of
30¢ on each gallon of low-alcohol spirits product sold to a wholesale licensee. The
amendment repeals the law establishing that tax.

FISCAL NOTE REQUIRED

(See attached)