

## CHAPTER 65

### TAXES

#### §1651. Consumers' tax

**1. State spirits tax.** Except as provided in section 83-C, subsection 2-A and section 606, the commission shall determine and set the retail price at which all spirits products may be sold in the State for off-premises consumption. The retail price established by the commission must produce sufficient revenue to pay all spirits-related expenses of the bureau and to return to the Liquor Operation Revenue Fund established in Title 30-A, section 6054 and the General Fund an amount substantially equal to the amount of state spirits tax collected in the previous fiscal year.

A. [PL 1993, c. 615, §5 (RP).]

B. [PL 1993, c. 615, §5 (RP).]

C. The bureau shall charge agency liquor stores the refund value pursuant to Title 38, section 3103 in addition to the wholesale price for each product purchased. [PL 2019, c. 404, §29 (AMD).]  
[PL 2021, c. 8, §3 (AMD).]

**2. Special pricing situations.**

[PL 2019, c. 404, §30 (RP).]

**3. Applicability of tax.** Taxes on spirits imposed by the State do not apply to sales of spirits by manufacturers, bottlers and rectifiers holding licenses issued by the bureau:

A. To any instrumentality of the United States; [PL 1987, c. 45, Pt. A, §4 (NEW).]

B. To any vessel of foreign registry; [PL 1987, c. 45, Pt. A, §4 (NEW).]

C. To industrial establishments for use as an ingredient in the manufacture of food products; [PL 2021, c. 8, §4 (AMD).]

D. For use as an ingredient in the manufacture of commodities which by reason of their nature cannot be used for beverage purposes; or [PL 2021, c. 8, §5 (AMD).]

E. To a person located outside of the State, including but not limited to sales of spirits to an out-of-state distributor for resale in another state and sales of spirits directly to a consumer located in another state under section 1357. [PL 2021, c. 8, §6 (NEW).]

[PL 2021, c. 8, §§4-6 (AMD).]

**4. Net revenue deposited to General Fund.** All net revenues derived from the tax under this section must be credited to the General Fund.

[PL 2005, c. 539, §10 (AMD).]

#### SECTION HISTORY

PL 1987, c. 45, §A4 (NEW). PL 1987, c. 342, §115 (AMD). PL 1989, c. 585, §§D1,D11 (AMD). PL 1989, c. 869, §C12 (AMD). PL 1991, c. 780, §Y130 (AMD). PL 1991, c. 819, §1 (AMD). PL 1993, c. 462, §6 (AMD). PL 1993, c. 615, §§5,6 (AMD). PL 1995, c. 181, §§1,2 (AMD). PL 1997, c. 24, §L5 (AMD). PL 1999, c. 166, §1 (AMD). PL 2005, c. 539, §§9,10 (AMD). PL 2011, c. 693, §3 (AMD). PL 2013, c. 269, Pt. C, §12 (AMD). PL 2013, c. 269, Pt. C, §13 (AFF). PL 2013, c. 368, Pt. V, §48 (AMD). PL 2013, c. 368, Pt. V, §61 (REV). PL 2015, c. 166, §6 (AMD). PL 2019, c. 404, §§29-31 (AMD). PL 2021, c. 8, §§3-6 (AMD).

#### §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. Except as provided in subsection 2-A, the in-state manufacturer or importing wholesale licensee shall pay an excise tax of 35¢ per gallon on all malt liquor manufactured in or imported into the State.

[PL 2021, c. 8, §7 (AMD).]

**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. Except as provided in subsection 2-A, the in-state 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.

[PL 2021, c. 8, §8 (AMD).]

**2. Excise tax on wine; hard cider.** An excise tax is imposed on the privilege of manufacturing and selling wine in the State. Except as provided in subsection 2-A, the in-state manufacturer or importing wholesale licensee shall pay an excise tax of 60¢ per gallon on all wine other than sparkling wine, fortified wine or hard cider 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. [PL 1987, c. 623, §16 (RP).]

[PL 2021, c. 8, §9 (AMD).]

**2-A. Excise tax due; exemption.** On the 15th day of each month, every brewery and winery shall pay the excise taxes due on malt liquor, wine and low-alcohol spirits products that that brewery or winery removed from areas required to be bonded by the Federal Government. Malt liquor, wine or low-alcohol spirits products that a brewery or winery removes from areas required to be bonded by the Federal Government for sale to an out-of-state wholesaler for resale in another state or for sale under section 1357 directly to a consumer located in another state are exempt from excise tax under this section.

[PL 2021, c. 8, §10 (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.

[PL 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.

[PL 1997, c. 373, §137 (AMD).]

**4. Excise tax accounts and adjustments.** The bureau shall open an excise tax account with each wholesale licensee and each certificate of approval holder and make the following adjustments when appropriate. As used in this subsection, "certificate of approval holder" means an in-state manufacturer of malt liquor, wine or low-alcohol spirits products licensed under section 1355-A or an out-of-state manufacturer of or out-of-state wholesaler of malt liquor, wine or low-alcohol spirits products that has been issued a certificate of approval under section 1361.

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. [PL 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, wine or low-alcohol spirits products that have been destroyed as long as the quantity and size are verified by the bureau and the destruction is witnessed by an authorized representative of the bureau. [PL 2021, c. 658, §264 (AMD).]

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

D. Any wholesale licensee selling malt liquor, wine or low-alcohol spirits products 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, wine or low-alcohol spirits products 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, wine or low-alcohol spirits products sold to any ship chandler as long as the malt liquor, wine and low-alcohol spirits products 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, wine and low-alcohol spirits products sold to a licensee registered with the bureau for resale to licensed airlines or to unlicensed airlines for their international flights. [PL 2021, c. 658, §264 (AMD).]

[PL 2021, c. 658, §264 (AMD).]

**5. Appropriation for substance use disorder 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 use disorder 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.

[PL 2017, c. 407, Pt. A, §114 (AMD).]

#### SECTION HISTORY

PL 1987, c. 45, §A4 (NEW). PL 1987, c. 236 (AMD). PL 1987, c. 342, §116 (AMD). PL 1987, c. 623, §§16,17 (AMD). PL 1991, c. 528, §RRR (AFF). PL 1991, c. 528, §§VV7,8 (AMD). PL 1991, c. 591, §§VV7,8 (AMD). PL 1991, c. 791, §3 (AMD). PL 1993, c. 462, §7 (AMD). PL 1997, c. 373, §§137,138 (AMD). PL 1997, c. 501, §4 (AMD). PL 1997, c. 767, §4 (AMD). PL 2011, c. 147, §3 (AMD). PL 2011, c. 629, §36 (AMD). PL 2013, c. 368, Pt. XXXX, §8 (AMD). PL 2013, c. 368, Pt. XXXX, §13 (AFF). PL 2017, c. 407, Pt. A, §114 (AMD). PL 2021, c. 8, §§7-10 (AMD). PL 2021, c. 658, §264 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Legislature and is current through October 15, 2024. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.