

**§1371. Special warehouse storage facilities**

**1. Licensing of special warehouse storage facilities.** Notwithstanding the importation restrictions of section 1361, subsection 4 and sections 2073-A and 2073-C, the bureau may issue a license authorizing the direct importation of malt liquor, wine or spirits by a manufacturer, wholesaler or spirits supplier located in a foreign country or another state into special warehouse storage facilities located within the State that are under the direct supervision and control of the licensee under this section or into a public warehouse with the approval of the bureau.

[PL 2021, c. 658, §232 (AMD).]

**2. Fee.** The fee for a license under this section is \$600 a year for malt liquor only, \$600 a year for wine only and \$600 a year for spirits only.

[PL 2021, c. 658, §232 (AMD).]

**3. Stored liquor not subject to state spirits tax or excise tax until withdrawn.** Liquor stored in special warehouse storage facilities licensed under this section is not subject to the state spirits tax under section 1651 or to the excise tax under section 1652 until it is withdrawn from the special warehouse storage facilities.

A. Malt liquor and wine withdrawn from the special warehouse storage facilities by wholesale licensees immediately become subject to the same tax as malt liquor and wine imported into the State from out-of-state certificate of approval holders. The wholesale licensee shall withdraw the malt liquor and wine to be distributed in the State by the procedure established in sections 1404 and 1405. [PL 2021, c. 658, §232 (AMD).]

B. The bureau may withdraw spirits from special warehouse storage facilities. [PL 1997, c. 373, §122 (AMD); PL 2013, c. 368, Pt. V, §61 (REV).]

C. Out-of-state purchasers authorized by the bureau may withdraw spirits, wine and malt liquor from special warehouse storage facilities. The authorization allows the out-of-state purchasers to directly transport the spirits, wine and malt liquor to the state border for delivery outside of the State. Products withdrawn by authorized out-of-state purchasers for delivery outside of the State are not subject to the state spirits tax under section 1651 or the state excise tax under section 1652.

[PL 2021, c. 658, §232 (AMD).]

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**SECTION HISTORY**

PL 1987, c. 45, §A4 (NEW). PL 1989, c. 183 (AMD). PL 1997, c. 373, §§121,122 (AMD). PL 2013, c. 368, Pt. V, §61 (REV). PL 2013, c. 368, Pt. XXXX, §3 (AMD). PL 2013, c. 368, Pt. XXXX, §13 (AFF). PL 2021, c. 658, §232 (AMD).

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