

**§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).

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