

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND AND ELEVEN

—
H.P. 919 - L.D. 1228

An Act To Streamline the Liquor Licensing Reporting Procedure

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 28-A MRSA §1364, as amended by PL 1997, c. 373, §119, is further amended to read:

§1364. Invoices and reports

1. Furnish invoices. All certificate of approval holders shall promptly file with the bureau a copy of every invoice sent to wholesale licensees and the original copy of the Maine purchase order. The invoice must include the licensee's name and the purchase number.

2. File monthly reports. All certificate of approval holders shall furnish a monthly report on or before the ~~40th~~ 15th day of each calendar month in the form prescribed by the bureau.

3. Certification that excise tax paid. ~~No~~ A certificate of approval holder may not ship or cause to be transported into the State any malt liquor or wine until the bureau has certified that:

- A. The excise tax has been paid; or
- B. The Maine wholesale licensee, to whom shipment is to be made, has filed a bond to guarantee payment of the excise tax as provided in section 1405.

4. Reports of low-alcohol spirits products. Each certificate of approval holder that manufactures low-alcohol spirits products shall submit to the bureau, on or before the ~~40th~~ 15th day of each calendar month, a form specifying the number of gallons of low-alcohol spirits product sold to wholesale licensees in the State with a copy of each invoice relating to each such sale.

Sec. 2. 28-A MRSA §1405, sub-§3, ¶A, as enacted by PL 1987, c. 45, Pt. A, §4, is amended to read:

- A. The wholesale licensee shall pay the excise tax and premium by the ~~40th~~ 15th day of the calendar month following the month in which shipment occurs.

Sec. 3. 28-A MRSA §1652, sub-§2-A, as enacted by PL 1987, c. 623, §17, is amended to read:

2-A. Payment due. On the ~~40th~~ 15th day of each month, every brewery and winery shall pay the excise taxes and premium due on malt liquor and wine ~~which~~ that that brewery or winery removed from areas required to be bonded by the Federal Government.

In House of Representatives, 2011

Read twice and passed to be enacted.

..... Speaker

In Senate, 2011

Read twice and passed to be enacted.

..... President

Approved 2011

..... Governor