

§1365. Low-alcohol spirits product tax

In addition to any tax paid under section 1652, each certificate of approval holder that manufactures low-alcohol spirits products shall pay a tax of 30¢ on each gallon of low-alcohol spirits product sold to a wholesale licensee. In addition to the forms filed pursuant to section 1364, on or before the 15th day of each calendar month, a certificate of approval holder that manufactures low-alcohol spirits products shall file with the bureau a monthly report on the number of gallons of low-alcohol spirits product sold to wholesale licensees with a copy of each invoice relating to each such sale. The certificate of approval holder must enclose payment for the tax due under this section on the reported sales. [PL 2021, c. 658, §231 (AMD).]

SECTION HISTORY

PL 1991, c. 528, §RRR (AFF). PL 1991, c. 528, §VV6 (NEW). PL 1991, c. 591, §VV6 (NEW). PL 1997, c. 373, §120 (AMD). PL 2013, c. 368, Pt. XXXX, §2 (AMD). PL 2013, c. 368, Pt. XXXX, §13 (AFF). PL 2021, c. 658, §231 (AMD).

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