§5202-D. Exemption for certain out-of-state suppliers of spirits sold to the Bureau of Alcoholic Beverages and Lottery Operations

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Bureau" means the Bureau of Alcoholic Beverages and Lottery Operations within the Department of Administrative and Financial Services and includes a contractor or agent of the bureau. [PL 2021, c. 756, §1 (NEW).]

B. "Spirits" has the same meaning as in Title 28-A, section 2, subsection 31. [PL 2021, c. 756, §1 (NEW).]

[PL 2021, c. 756, §1 (NEW).]

2. No tax liability or nexus for sale, shipment or storage of spirits. For tax years beginning on or after January 1, 2022, a person domiciled in another state that approves an order or request from outside this State for spirits placed by the bureau is not liable under this Part and may not be considered to have a sufficient nexus to impose liability for any tax imposed pursuant to this Part or to require a pass-through entity to withhold tax for any tax imposed pursuant to this Part based solely on the following in-state activities:

A. The sale of spirits to the bureau, regardless of whether the amount of the sales exceeds the thresholds for nexus specified in section 5200-B, subsection 1; [PL 2021, c. 756, §1 (NEW).]

B. The shipment of spirits from outside this State to any warehouse operated or used by the bureau or to another facility as directed by the bureau; [PL 2021, c. 756, §1 (NEW).]

C. The storage of spirits at any warehouse operated by or used by the bureau or at another facility as directed by the bureau, regardless of whether the value of those spirits exceeds the thresholds for nexus specified in section 5200-B, subsection 1; or [PL 2021, c. 756, §1 (NEW).]

D. Any other activity required by the bureau in order to facilitate the fulfillment of orders of spirits placed by the bureau. [PL 2021, c. 756, §1 (NEW).]

Spirits manufactured or produced outside this State and brought into this State based on an order or request of the bureau when such order or request is approved from outside this State are not subject to tax liability under this Part notwithstanding any delay in transfer of title for those spirits or storage of those spirits at a warehouse operated or used by the bureau pending the transfer of title to the bureau.
[PL 2021, c. 756, §1 (NEW).]

3. Effect on protection or exemption from taxation due to other laws. This section may not be construed to reduce any protection or exemption from taxation that arises under 15 United States Code, Sections 381 to 384 or any other provision of law.
[PL 2021, c. 756, §1 (NEW).]

4. Rules. The assessor shall adopt rules to implement this section. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.
[PL 2021, c. 756, §1 (NEW).]

SECTION HISTORY

PL 2021, c. 756, §1 (NEW).

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