

§1703. Premiums; collection

1. Spirits. The bureau shall sell all spirits at a price that will produce, in addition to any other tax or charge imposed under state or federal law, a premium in the amount specified in subsection 3. [PL 1997, c. 373, §139 (AMD); PL 2013, c. 368, Pt. V, §61 (REV).]

2. Malt liquor, wine, low-alcohol spirits products, fortified wines and hard cider.
[PL 2013, c. 368, Pt. XXXX, §9 (RP); PL 2013, c. 368, Pt. XXXX, §13 (AFF).]

3. Amount of premium. The premium is:

A. [PL 2013, c. 368, Pt. XXXX, §10 (RP); PL 2013, c. 368, Pt. XXXX, §13 (AFF).]

B. [PL 2013, c. 368, Pt. XXXX, §10 (RP); PL 2013, c. 368, Pt. XXXX, §13 (AFF).]

C. [PL 2013, c. 368, Pt. XXXX, §10 (RP); PL 2013, c. 368, Pt. XXXX, §13 (AFF).]

D. One dollar and twenty-five cents per proof gallon as the term proof gallon is defined in the United States Code, Title 26, Section 5002, on all spirits sold in the State. [PL 1987, c. 45, Pt. A, §4 (NEW).]

[PL 2013, c. 368, Pt. XXXX, §10 (AMD); PL 2013, c. 368, Pt. XXXX, §13 (AFF).]

4. Payment to General Fund. The bureau shall immediately pay all premiums collected under this section to the Treasurer of State to be credited to the General Fund. [PL 2013, c. 368, Pt. V, §61 (REV); PL 2013, c. 368, Pt. XXXX, §11 (AMD); PL 2013, c. 368, Pt. XXXX, §13 (AFF).]

5. Appropriation. The amount of funds appropriated from the General Fund to the Department of Health and Human Services for substance use disorder prevention and treatment may not be less than the dollar amount collected or received by the bureau under this section. [PL 2017, c. 407, Pt. A, §115 (AMD).]

SECTION HISTORY

PL 1987, c. 45, §A4 (NEW). PL 1989, c. 934, §§C4,5 (AMD). PL 1991, c. 528, §RRR (AFF). PL 1991, c. 528, §§VV9,10 (AMD). PL 1991, c. 591, §§VV9,10 (AMD). PL 1993, c. 462, §8 (AMD). PL 1993, c. 462, §9 (AMD). PL 1997, c. 373, §§139-144 (AMD). PL 1997, c. 767, §§5,6 (AMD). PL 2011, c. 657, Pt. AA, §75 (AMD). PL 2013, c. 368, Pt. V, §61 (REV). PL 2013, c. 368, Pt. XXXX, §§9-12 (AMD). PL 2013, c. 368, Pt. XXXX, §13 (AFF). PL 2017, c. 407, Pt. A, §115 (AMD).

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