

**§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).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Special Session of the 132nd Maine Legislature and is current through October 1, 2025. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.