

§708-C. Donations to public broadcasting stations, municipal entities, incorporated civic organizations and national organizations

1. Donations for an auction or award. A certificate of approval holder, a spirits supplier or a wholesale licensee may donate a certificate to purchase its product or donate its product to a public broadcasting station, a municipal entity, an incorporated civic organization or a similarly purposed national organization designated by the United States Internal Revenue Service under the United States Internal Revenue Code of 1986, Section 501(c)(3) for the purpose of an auction or to offer as a prize, gift or award in conjunction with efforts to support the purposes of the incorporated civic organization, similarly purposed organization, municipal entity or public broadcasting station. Spirits donated in accordance with this subsection must be listed by the commission for sale in this State, clearly labeled as a donation and purchased from the wholesale spirits provider at the wholesale price. A person authorized to make a donation in accordance with this subsection shall maintain a record of each donation, including the value of the donation and the date on which it was made. A recipient of a donation under this subsection must be 21 years of age or older.

[PL 2021, c. 658, §102 (AMD).]

2. Donations for consumption at on-premises events. A certificate of approval holder, a spirits supplier or a wholesale licensee may donate its product or provide malt liquor, wine or spirits at a reduced price to a person licensed by the bureau to serve liquor for on-premises consumption at an event designed to benefit a municipal entity, an incorporated civic organization or a similarly purposed national organization designated by the United States Internal Revenue Service under the United States Internal Revenue Code of 1986, Section 501(c)(3). Spirits donated in accordance with this subsection must be listed by the commission for sale in this State, clearly labeled as a donation and purchased from the wholesale spirits provider at the wholesale price. A person authorized to make a donation or offer its product at a reduced price under this subsection shall maintain a record of the products donated or offered, including the value of each, the reduced price when applicable and the date on which the product was provided. All applicable excise taxes on donated malt liquor, wine or spirits must be remitted as required by this Title. A licensee that receives product in accordance with this subsection:

A. Shall maintain a record of each product received and the date on which it was received; [PL 2015, c. 214, §3 (NEW).]

B. Shall maintain a record of the name of the municipal entity, incorporated civic organization or similarly purposed national organization the event was designed to benefit and for which the product is provided; [PL 2019, c. 404, §13 (AMD).]

C. Shall ensure that the product provided is served only at the event designed to benefit the municipal entity, incorporated civic organization or similarly purposed national organization; [PL 2019, c. 404, §13 (AMD).]

D. Shall ensure that excess product that was donated for the event is returned to the donor within a reasonable period after the event; and [PL 2015, c. 214, §3 (NEW).]

E. Shall ensure that containers holding donated product are returned to the donor for recycling as appropriate and not presented for redemption under Title 38, chapter 33. [PL 2021, c. 658, §102 (AMD).]

[PL 2021, c. 658, §102 (AMD).]

For purposes of this section, "municipal entity" means a county, city, town or municipal agency or department. [PL 2019, c. 404, §13 (NEW).]

SECTION HISTORY

PL 2015, c. 214, §3 (NEW). PL 2017, c. 347, §2 (AMD). PL 2019, c. 404, §13 (AMD). PL 2021, c. 658, §102 (AMD).

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