

**§1404. Unbonded wholesale licensees**

**1. Procedure for unbonded wholesale licensees.** Unbonded wholesale licensees shall order and purchase malt liquor and wine under the following procedures.

A. The bureau shall furnish all purchase order forms. [PL 1997, c. 373, §128 (AMD).]

B. [PL 2021, c. 622, §4 (RP).]

C. The unbonded wholesale licensee ordering malt liquor or wine shall submit to the bureau, in a manner specified by the bureau, a copy of the completed purchase order form with payment for the amount of excise taxes required to cover the amount of the order. [PL 2021, c. 622, §4 (AMD).]

D. [PL 2023, c. 405, Pt. A, §105 (RP).]

E. On receipt of the copy of the completed purchase order form and payment for excise taxes submitted under paragraph C, the bureau shall promptly process the payment and submit copies of the completed purchase order form indicating that excise taxes have been paid to the unbonded wholesale licensee and to the certificate of approval holder with which the unbonded wholesale licensee wishes to place the order. [PL 2023, c. 405, Pt. A, §106 (RPR).]

F. A certificate of approval holder may not ship or release malt liquor or wine for delivery in the State until notified by the bureau that the excise tax has been paid in accordance with this section. [PL 2021, c. 622, §4 (AMD); PL 2021, c. 658, §247 (AMD).]

[PL 2023, c. 405, Pt. A, §§105, 106 (AMD).]

**SECTION HISTORY**

PL 1987, c. 45, §A4 (NEW). PL 1997, c. 373, §128 (AMD). PL 2021, c. 622, §4 (AMD). PL 2021, c. 658, §§245-247 (AMD). PL 2023, c. 405, Pt. A, §§105, 106 (AMD).

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