

§1405. Bonded wholesale licensees

1. Procedures for bonded wholesale licensees. Bonded 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, §129 (AMD).]

B. [PL 2021, c. 622, §5 (RP).]

C. The bonded wholesale licensee shall submit a copy of the completed purchase order form to the certificate of approval holder with which the bonded wholesale licensee wishes to place the order. [PL 2023, c. 405, Pt. A, §107 (RPR).]

D. The bonded wholesale licensee shall submit to the bureau, in a manner specified by the bureau, a copy of the completed purchase order form and retain a copy for the licensee's files. [PL 2021, c. 622, §5 (AMD).]

[PL 2023, c. 405, Pt. A, §107 (AMD).]

2. Corporate security bond. To secure payment of the excise tax, each wholesale licensee shall file with the bureau a corporate surety bond guaranteeing payment of the proper excise tax due the State.

A. The bureau shall fix the amount and terms of the bond, subject to the following restrictions.

(1) The bond must be equal to the highest monthly excise tax paid by the wholesale licensee during the period of the prior year license, plus 10% of the highest month.

(2) New licensees desiring to furnish bond under this section shall furnish a corporate surety bond in an amount to be determined by the bureau.

(3) All bonds must be provided and effective only for each licensed year. [PL 2013, c. 368, Pt. XXXX, §6 (AMD); PL 2013, c. 368, Pt. XXXX, §13 (AFF).]

B. Failure to pay the excise tax when due is grounds for suspension of the license of the wholesale licensee. [PL 2013, c. 368, Pt. XXXX, §6 (AMD); PL 2013, c. 368, Pt. XXXX, §13 (AFF).]
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3. Payment of excise tax. By filing the bond required in subsection 2, a wholesale licensee may pay monthly the excise tax imposed by section 1652 on all malt liquor or wine shipped into the State as shown by invoice of the shipment by the holder of a certificate of approval issued under section 1361.

A. The wholesale licensee shall pay the excise tax by the 15th day of the calendar month following the month in which shipment occurs. [PL 2013, c. 368, Pt. XXXX, §7 (AMD); PL 2013, c. 368, Pt. XXXX, §13 (AFF).]

B. At the time of payment of the excise tax, each wholesale licensee shall file with the bureau in the form prescribed by the bureau:

(1) A verified monthly report of all malt liquor or wine purchased or imported based on the date of shipment invoice during the preceding calendar month; and

(2) Any additional information the bureau requires to compute and ensure the accuracy of the excise tax payment accompanying the report. [PL 2021, c. 658, §249 (AMD).]

[PL 2021, c. 658, §249 (AMD).]

SECTION HISTORY

PL 1987, c. 45, §A4 (NEW). PL 1997, c. 373, §§129-131 (AMD). PL 2011, c. 147, §2 (AMD). PL 2013, c. 368, Pt. XXXX, §§6, 7 (AMD). PL 2013, c. 368, Pt. XXXX, §13 (AFF). PL 2021, c. 622, §5 (AMD). PL 2021, c. 658, §§248, 249 (AMD). PL 2023, c. 405, Pt. A, §107 (AMD).

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