

WHEREAS, Alcoholic beverages taxes have constituted an important and dependable source of revenue to the State which should not be jeopardized through the imposition of local levies; and

WHEREAS, The historical and traditional State policy of taxing alcoholic beverages in this State has been to impose such taxes at the State level only, such policy being in keeping with the theory that the regulation and control of the manufacture, sale, distribution, transportation and storage of alcoholic beverages are matters to be dealt with on the State level only; and

WHEREAS, It is the intent and desire of the General Assembly of Maryland, by the repeal and re-enactment of Sections 1 and 126 of Article 2B of the Annotated Code of Maryland (1951 Edition), and by the enactment of Sections 126A and 126B of Article 2B of the Annotated Code of Maryland (1951 Edition) to grant to the City of Baltimore and to the counties of this State a share of the revenues received by the State from the imposition of certain taxes upon alcoholic beverages and at the same time to restate, as a general policy of this State, that no political sub-division shall have the power to tax alcoholic beverages except to the extent specified by the terms and provisions of Section 128 (a) of Article 2B of the Annotated Code of Maryland (1951 Edition) in force on July 1, 1954.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 1 of Article 2B of the Annotated Code of Maryland, title "Alcoholic Beverages", sub-title "General Purposes" and Section 126 of Article 2B of the Annotated Code of Maryland, title "Alcoholic Beverages", sub-title "Taxation" be, and the same are hereby repealed and re-enacted, with amendments, to read as follows:

1. It is hereby declared as the policy of the State that it is necessary to regulate and control the manufacture, sale, distribution, transportation and storage of alcoholic beverages within this State and the transportation and distribution of alcoholic beverages into and out of this State to obtain respect and obedience to law and to foster and promote temperance. It is hereby declared to be the legislative intent that such policy will be carried out in the best public interest by empowering the Comptroller of the Treasury, the State Appeal Board, the various local Boards of License Commissioners and Liquor Control Boards, all enforcement officers and the Judges and Clerks of the various Courts of this State with sufficient authority to