

determine what method should be used to show payment of certain taxes in Garrett County; and generally relating to the taxation of alcohol in Garrett County.

BY repealing and reenacting, with amendments,

Article 2B - Alcoholic Beverages  
Section 137  
Annotated Code of Maryland  
(1968 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 137 of Article 2B - Alcoholic Beverages, of the Annotated Code of Maryland (1968 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 2B - Alcoholic Beverages

137.

In addition to the Maryland tax on beer there shall be levied and collected on all beer sold or delivered into Garrett County a tax of two cents (2¢) for each 12-ounce container or less and five and one-third cents (5 1/3¢) for each container in excess of 12 ounces but not in excess of 32 ounces, and six cents (6¢) per gallon or fraction for each container in excess of 32 ounces, which additional tax shall be paid to the liquor control board of Garrett County for the general use of the county before any beer shall be delivered into Garrett County. The payment of such tax shall be [evidenced] by [the use of tax-paid crowns or stamps and the] A method to be [used shall be] approved by the Comptroller AND THE LIQUOR CONTROL BOARD OF GARRETT COUNTY. In order to sell draft beer, any establishment regularly licensed to sell beer shall be required to obtain a special license from the liquor control board of Garrett County and the fee for said license shall be seventy-five dollars (\$75.00).

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved May 17, 1976.

-----  
CHAPTER 394

(Senate Bill 778)