

Article 2B - Alcoholic Beverages

133.

There shall be levied and collected on all distilled spirits and other alcoholic beverages except beer and wine sold or delivered by a manufacturer or wholesaler to any retail dealer in this State, a tax at the rate of one dollar and twenty-five cents (\$1.25) per gallon, provided, however, that on and after July 1, 1955, said tax so levied and collected shall be at the rate of one dollar and fifty cents (\$1.50) per gallon and not at the rate of one dollar and twenty-five cents (\$1.25), and on all wines so sold or delivered a tax at the rate of forty cents (\$.40) per gallon OR \$.1057 PER LITER, which taxes shall be paid by the manufacturer, wholesaler or dispensary to the Comptroller for the use of the State of Maryland except as provided by the terms and conditions of § 134 of this article, by the tenth day of each calendar month following the sale or delivery of such distilled spirits, wines and other alcoholic beverages except beer. Payments of such tax shall be accompanied by a statement under oath on forms prescribed by the Comptroller showing all distilled spirits, wines and other alcoholic beverages, except beer, sold or delivered during the previous month and before any such alcoholic beverages are removed from the place of business or warehouse of the manufacturer or wholesaler for delivery to any retail dealer there shall be affixed thereto tax stamps obtained from the Comptroller showing the amount of tax imposed thereon. The taxes imposed by this section shall also apply to such alcoholic beverages as are sold at county liquor stores or dispensaries. The tax at the rate of one dollar and twenty-five cents (\$1.25) per gallon or at the rate of one dollar and fifty cents (\$1.50) per gallon, as the case may be, as herein provided shall be applicable to all such alcoholic beverages which do not contain a greater percentage of alcohol than the standard of proof provided in the Internal Revenue Code, USCA, Title 26, Chapter 26, § 2809, and whenever any such alcoholic beverages shall contain any alcohol in excess of the standard of proof therein provided, the rate of taxation shall be increased proportionately. Nothing contained in this section shall apply to the manner of payment of the tax imposed herein with respect to sales of such alcoholic beverages to Class E or Class F retail dealers in this State. For the purpose of this section, the term "tax stamps" shall also be deemed to include decalcomanias, certificates or other identification devices selected for use by the Comptroller.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 16, 1978.
