

(House Bill 1242)

AN ACT concerning

Alcoholic Beverages - Tax Refunds

FOR the purpose of providing that in the event certain alcoholic beverages are lost, rendered unmarketable, or condemned by a duly authorized official for certain reasons and under certain circumstances in the State of Maryland, the Comptroller shall pay an amount equal to the amount of Maryland taxes paid on such alcoholic beverages to certain persons; providing a certain standard and method of filing claims for such refunds; providing that a certain amount of damage or disaster is required to allow a claim; generally relating to refunds of tax on alcoholic beverage losses resulting from disaster, vandalism, or malicious mischief; and clarifying language.

BY repealing and reenacting, with amendments,

Article 2B - Alcoholic Beverages
Section 141(a)
Annotated Code of Maryland
(1976 Replacement Volume and 1978 Supplement)

BY adding to

Article 2B - Alcoholic Beverages
Section 141(d)
Annotated Code of Maryland
(1976 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 2B - Alcoholic Beverages

141.

(a) There shall be no refund of any excise taxes paid under this article except (1) in the event the business of the claimant has been discontinued; (2) in the event the claimant has discontinued in the State of Maryland the sale and delivery of certain sizes of containers of alcoholic beverages; (3) where the claimant is a proper authority of the United States to sell alcoholic beverages on a federal reservation as set forth in this article; (4) as provided in this section in the case of wines purchased for sacramental purposes and in the case of hospitals where wines and liquors are purchased for bona fide medicinal use; [and] (5) in the event of overpayment of tax[.]; AND (6) IN THE EVENT DISTILLED SPIRITS, WINES AND BEER WHICH WERE LOST, RENDERED