

(Taxes on Beer)

FOR the purpose of prohibiting the use of tax-paid crowns or stamps as a method of evidencing the payment of a beer tax in Garrett County until a certain date; and clarifying language; providing a penalty; requiring the implementation of the Act within a certain time; and making this Act an emergency measure.

BY repealing and reenacting, with amendments,

Article 2B - Alcoholic Beverages
Section 137
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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

137.

(A) 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] 2 cents [(2¢)] for each 12-ounce container or less and [five and one-third] 5 1/3 cents [(5 1/3¢)] for each container in excess of 12 ounces but not in excess of 32 ounces, and [six] 6 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. UNTIL THE END OF JUNE 30, 1981 ~~The~~ THE payment of such tax shall be by a method OTHER THAN THE USE OF TAX-PAID CROWNS OR STAMPS to 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] THE license [shall be seventy-five dollars (\$75.00)] IS \$75.

(B) ANY PERSON VIOLATING THE PROVISIONS OF THIS SECTION SHALL BE DEEMED GUILTY OF A MISDEMEANOR AND UPON CONVICTION SHALL BE SUBJECT TO A FINE OF NOT MORE THAN \$5,000 OR TO IMPRISONMENT FOR NOT MORE THAN 1 YEAR OR BOTH.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.