

Sincerely,  
Harry Hughes  
Governor

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Senate Bill No. 997

AN ACT concerning

Alcoholic Beverages - Taxes

FOR the purpose of altering the tax imposed on certain alcoholic beverages in this State; providing for a certain tax on certain wineries producing wine from agricultural products grown in this State; and clarifying language.

BY repealing and reenacting, with amendments,

Article 2B - Alcoholic Beverages  
Section 133  
Annotated Code of Maryland  
(1976 Replacement Volume and 1980 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

133.

(A) [There shall be levied and collected] A TAX IS IMPOSED 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 \$1.50 per gallon or \$0.3963 per liter 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].

(B) EXCEPT AS PROVIDED IN SUBSECTION (H) OF THIS SECTION, THE TAX IMPOSED BY THIS SECTION IS THE ADDITIONAL AMOUNT IMPOSED BY SUBSECTION (D)(2) OF THIS SECTION PLUS:

(1) IN THE CASE OF WINE, ~~41~~ 40 CENTS PER GALLON OR ~~10-83~~ .1057 CENTS PER LITER; AND

(2) IN THE CASE OF ALCOHOLIC BEVERAGES OTHER THAN BEER OR WINE, ~~\$1-51~~ \$1.50 PER GALLON OR ~~39-89~~ .3963 CENTS PER LITER.