

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland (as enacted by Chapter 109 of the Acts of the General Assembly of 1980) be repealed, amended, or enacted to read as follows:

Article 2B - Alcoholic Beverages

63.

(1) (1) In Garrett County one half of such license fee shall be paid by the clerk of the Circuit Court to the mayor and council of the incorporated town in which such licensed premises may be located.

(2) Exclusive of the \$800 annual license fee which shall be distributed as provided for in paragraph (1) of this subsection, the amount collected from special Class D licenses as the 10% surcharge on the gross purchase price of all liquor and wine purchased by a licensee as required under § 21(f-2) of this article shall be collected by the clerk of the [Circuit Court and distributed to the] Garrett County liquor control board. [The clerk shall collect this surcharge on a quarterly basis no later than 15 days after: September 30, December 31, March 31, and the designated date for renewal of this license; and the clerk is responsible for keeping all records regarding the administration and collection of this surcharge.]

(3) THE CLERK SHALL DETERMINE THE AMOUNT OF SURCHARGE DUE AND OWING TO THE BOARD BY EACH LICENSEE ON SEPTEMBER 30, DECEMBER 31, MARCH 31, AND THE DESIGNATED DATE FOR THE RENEWAL OF THIS LICENSE.

(4) AFTER THE DETERMINATION OF THE SURCHARGE, THE CLERK SHALL GIVE THE LICENSEE WRITTEN NOTICE BY REGISTERED MAIL (RETURN RECEIPT REQUESTED). THE NOTICE SHALL TAKE EFFECT IMMEDIATELY UPON ITS DELIVERY TO THE LICENSEE AND SHALL INCLUDE:

(I) THE AMOUNT OF SURCHARGE DUE AND OWING;

(II) THAT THE SURCHARGE IS PAYABLE NO LATER THAN 15 DAYS AFTER THE EFFECTIVE DATE OF THE NOTICE; AND

(III) THE PENALTY FOR FAILURE TO PAY ON TIME.

(5) FAILURE TO PAY THE SURCHARGE WITHIN THE TIME PERIOD SPECIFIED IN THE NOTICE SHALL RESULT IN AN ADDITIONAL SURCHARGE OF 12 PERCENT ON THE GROSS PURCHASE PRICE OF ALL LIQUOR AND WINE PURCHASED BY A PENALTY OF 12 PERCENT ON THE AMOUNT DUE FROM THE LICENSEE FOR THAT QUARTER.