

Article 2B - Alcoholic Beverages
Section 133
Annotated Code of Maryland
(1981 Replacement Volume and 1981 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland read(s) 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)~~ (G) OF THIS SECTION, ~~THE TAX IMPOSED BY THIS SECTION IS THE ADDITIONAL AMOUNT IMPOSED BY SUBSECTION (D) (2) OF THIS SECTION PLUS AND SUBJECT TO SUBSECTION (D) OF THIS SECTION, THE AMOUNT OF THE TAX IS:~~

(1) IN THE CASE OF WINE, 40 CENTS PER GALLON OR 10.57 CENTS PER LITER; AND

(2) IN THE CASE OF ALCOHOLIC BEVERAGES OTHER THAN BEER OR WINE, \$1.50 PER GALLON OR 39.63 CENTS PER LITER.

(C) (1) THE TAXES IMPOSED BY THIS SECTION 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] THE beverages [except beer] TAXED UNDER THIS SECTION.

(2) Payments of [such] THE 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.

(3) [and before] 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