

obtained from the Comptroller showing the amount of tax imposed [thereon].

(4) The taxes imposed by this section shall also apply to [such] alcoholic beverages [as are] sold at county liquor stores or dispensaries.

(D) (1) The tax [at the rate of \$1.50 per gallon or \$0.3963 per liter, as the case may be,] IMPOSED BY THIS SECTION applies to all [such] alcoholic beverages which do not contain a greater percentage of alcohol than the standard of proof provided in the Internal Revenue Code, [USCA, Title 26, Chapter 26,] § 2809.

(2) [, and whenever any such] IF ANY alcoholic beverages shall contain any alcohol in excess of the standard of proof therein provided, the rate of taxation UNDER SUBSECTION (B)(1) OR (B)(2) OF THIS SECTION shall be increased proportionately.

(E) Nothing contained in this section shall apply to the manner of payment of the tax imposed herein with respect to sales of [such] alcoholic beverages to Class E or Class F retail dealers in this State.

(F) [For the purpose of] IN this section, the term "tax stamps" [shall also be deemed to include] INCLUDES decalcomanias, certificates or other identification devices selected for use by the Comptroller.

~~(G) -- THE -- COMPTROLLER -- SHALL -- PAY -- THE -- REVENUE -- RECEIVED UNDER THIS SECTION AS PROVIDED IN § 134 OF THIS ARTICLE.~~

~~(H) (G) FROM JULY 1, 1982, THROUGH JUNE 30, 1987, ONLY, IF A WINERY IS CLASSIFIED AS A CLASS 3 OR CLASS 4 WINERY UNDER SECTION 5 OF THIS ARTICLE AND MAKES WINE FROM AGRICULTURAL PRODUCTS GROWN IN THIS STATE, THE TAX IS 2 CENTS PER GALLON OR .528 CENTS PER LITER ON THE WINE PRODUCED FERMENTED BY THE WINERY FROM AGRICULTURAL PRODUCTS GROWN IN THIS STATE.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved June 1, 1982.

CHAPTER 781

(Senate Bill 19)

AN ACT concerning