

~~[(4)]~~ (5) In addition to the retail license required under § 2-207 or § 2-208 of this article, a Class 6 pub-brewery licensee or a Class 7 micro-brewery licensee may hold or have a financial interest in one additional retail alcoholic beverages license that does not apply to premises to which a Class 6 pub-brewery license or Class 7 micro-brewery license applies.

(F) NOTWITHSTANDING THE PROVISIONS OF SUBSECTION (B)(1) OF THIS SECTION, A HOLDER OF A CLASS 6 LIMITED WINE WHOLESALER'S LICENSE MAY HAVE A FINANCIAL INTEREST IN UP TO ONE CLASS A LICENSED PREMISES AUTHORIZED UNDER TITLE 4, SUBTITLE 2 OF THIS ARTICLE.

[(f)] (G) Any person who violates the provisions of this section shall be punished by a fine of not more than \$1,000 or by imprisonment for not more than 2 years, or both.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2006.

Article - Tax - General

5-301.

(b) (1) A manufacturer that, under an alcoholic beverage license as a winery or limited winery, sells or delivers wine to retail dealers or to consumers in the State shall pay the alcoholic beverage tax on that wine, in the manner that the Comptroller requires, with the return that covers the period in which the manufacturer sells or delivers that wine.

(2) A manufacturer that sells, to wholesalers or retail dealers for consumption in the State, beer on which the alcoholic beverage tax was not paid before the beer was delivered into the State shall pay the alcoholic beverage tax on that beer, in the manner that the Comptroller requires, with the return that covers the period in which the manufacturer sells that beer.

(3) A manufacturer that, under a Class 6 pub brewery license, brews and transfers malt beverages for consumption on restaurant premises in the State shall pay the alcoholic beverage tax on that malt beverage, in the manner that the Comptroller requires, with the return that covers the period in which the manufacturer transfers that malt beverage.

(4) A manufacturer that, under a Class 7 micro brewery license, brews and transfers malt beverages for consumption off the micro brewery licensed premises in the State shall pay the alcoholic beverage tax on that malt beverage, in the manner that the Comptroller requires, with the return that covers the period in which the manufacturer transfers that malt beverage.

(6) (I) IN THIS SECTION, "AGENT" HAS THE MEANING STATED IN ARTICLE 2B, § 2-301(B)(1) OF THE CODE.

(H) A WINE MANUFACTURER WHO HOLDS A CLASS 6 LIMITED WINE WHOLESALE LICENSE UNDER ARTICLE 2B, § 2-301 OF THE CODE THAT SELLS OR DELIVERS WINE WITH AN AGENT TO RETAIL DEALERS IN THE STATE SHALL PAY THE